

COLUMBUS DEPARTMENT OF PUBLIC HEALTH

(A Component Unit of the Consolidated Government of Columbus, Georgia)

FINANCIAL STATEMENTS

June 30, 2014

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INDEPENDENT AUDITOR'S REPORT

To the Board of Health
Columbus Department of Public Health
Columbus, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Columbus Department of Public Health, component unit of the Consolidated Government of Columbus, Georgia, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Columbus Department of Public 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 and each major fund of the Columbus Department of Public Health, as of June 30, 2014, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund 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 on pages i through v 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 the Columbus Department of Public Health's basic financial statements. The other supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The other supplementary information listed in the table of contents 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 information 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 September 19, 2014, on our consideration of the Columbus Department of Public 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 Columbus Department of Public Health's internal control over financial reporting and compliance.

Albright, Fortenberry & Minas, LLP

Columbus, Georgia
September 19, 2014

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2014
JULY 1, 2013 - JUNE 30, 2014

As management of the Columbus Department of Public Health, we offer the readers of the Columbus Department of Public Health's financial statements this narrative overview and analysis of the financial activities of the Columbus Department of Public Health for the fiscal year ended June 30, 2014.

Financial Highlights

The assets of the Columbus Department of Public Health exceeded its liabilities at the close of the most recent fiscal year by \$3,807,699 (net position). Of this amount, \$2,022,089 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

Government's total net position increased by \$1,074,362.

As the close of the current fiscal year, the Columbus Department of Public Health's governmental funds reported combined ending fund balance of \$4,749,369 an increase of \$1,030,641 in comparison to the prior year. Approximately 63% percent of this amount is available for spending at the government's discretion (unassigned fund balance.)

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Columbus Department of Public Health's basic financial statements. The Columbus Department of Public Health's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the readers with a broad overview of the Columbus Department of Public Health's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Columbus Department of Public Health's assets and liabilities, with the difference between the two reported as *net position*. Over time, the increases or decreases in net position may serve as a useful indicator of whether the financial position of the Columbus Department of Public Health is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All the changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused annual leave).

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2014
JULY 1, 2013 - JUNE 30, 2014

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Columbus Department of Public Health, like other governmental units, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Columbus Department of Public Health utilizes governmental funds for all of its activities.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on the balances of spendable resources available at the end of the fiscal year. Such information may be used in evaluating a government's near-term financing requirements.

The Columbus Department of Public Health maintains one governmental fund.

The Columbus Department of Public Health adopts annual budgets in accordance with the programmatic requirements as issued by the Georgia Department of Public Health. Comparative Schedules of Revenues and Expenditures-Budget to Actual are presented as supplementary information to demonstrate compliance with these budgets.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2014
JULY 1, 2013 - JUNE 30, 2014

Government-Wide Financial Analysis

Net Position

Net position may serve over time as a useful indicator of a government's financial position. The following chart compares assets, liabilities, and net position for the most recent fiscal years.

	Governmental Activities		Percentage Change
	<u>2014</u>	<u>2013</u>	
Current & Other Assets	\$ 5,613,447	\$ 4,308,767	30.3%
Capital Assets	<u>88,717</u>	<u>66,496</u>	33.4%
Total Assets	5,702,164	4,375,263	30.3%
Long Term Debt	1,030,387	1,051,887	-2.0%
Other Liabilities	<u>864,078</u>	<u>590,039</u>	46.4%
Total Liabilities	1,894,465	1,641,926	15.4%
Net Position			
Net Investment in Capital Assets	88,717	66,496	33.4%
Restricted - Prior Year Program Income	1,668,630	1,361,825	22.5%
Restricted - Other	28,263	-	-
Unrestricted	<u>2,022,089</u>	<u>1,305,016</u>	54.9%
<u>Total Net Position</u>	<u>\$ 3,807,699</u>	<u>\$ 2,733,337</u>	39.3%

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2014
JULY 1, 2013 - JUNE 30, 2014

Changes in Net Position

The changes in net position for the most recent fiscal years are depicted in the following chart.

	Governmental Activities		Percentage Change
	<u>2014</u>	<u>2013</u>	
<u>Program Revenues</u>			
Charges for Services	\$ 3,003,901	\$ 2,750,022	9.2%
Operating Grants & Contributions	11,043,606	11,927,702	-7.4%
<u>General Revenues</u>			
Investment Earnings	<u>7</u>	<u>435</u>	-98.4%
	14,047,514	14,678,159	-4.3%
<u>Expenses</u>			
Health	<u>12,973,152</u>	<u>13,801,863</u>	-6.0%
Increase (Decrease) Net Position	1,074,362	876,296	22.6%
Net Position Beginning	<u>2,733,337</u>	<u>1,857,041</u>	47.1%
<u>Net Position Ending</u>	<u>\$ 3,833,309</u>	<u>\$ 2,733,337</u>	40.2%

Budgetary Highlights

The Columbus Department of Public Health's budget comparison is presented on a programmatic basis in the supplementary information. There were no significant amendments to the original budget.

Capital Assets and Debt Administration

Capital Assets

At the end of fiscal year 2014, the Columbus Department of Public Health had \$88,717 invested in capital assets consisting of furniture, fixtures, office machines, and equipment. As of the end of the fiscal year, there was no debt related to capital assets. Detailed information about the Columbus Department of Public Health's capital assets is presented in Note D to the financial statements.

**COLUMBUS DEPARTMENT OF PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2014
JULY 1, 2013 - JUNE 30, 2014**

Debt

The Columbus Department of Public Health's debt is for the long-term portion of compensated absences of \$1,030,387. Detailed information about the Columbus Health Department of Public Health's long-term debt presented in Note G to the financial statements.

Economic Factors and Next Year's Budget

Columbus Department of Public Health's primary source of revenue is the Georgia Department of Public Health. The level of funding provided by the state significantly affects the levels of service the Columbus Department of Public Health can provide to our citizens.

Requests for Information

The financial report is designed to provide a general overview of the Columbus Department of Public Health's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the District Administrator, 2100 Comer Avenue, Columbus Department of Public Health, Columbus, Georgia 31902-2299.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
STATEMENT OF NET POSITION
June 30, 2014

Primary
Government
Governmental
Activities

ASSETS AND OTHER DEBITS

ASSETS

Cash	\$	3,628,384
Accounts receivable		237,614
Accounts receivable-Georgia Department of Public Health		1,673,932
Inventory		90,267
Capital assets, net of accumulated depreciation		<u>88,717</u>
TOTAL ASSETS		5,718,914

LIABILITIES

Accounts payable		81,282
Accounts payable-Georgia Department of Public Health-Advance		459,471
Advance payable-counties		323,325
Noncurrent liabilities:		
Due in less than one year		334,022
Due in more than one year		<u>696,365</u>
TOTAL LIABILITIES		1,894,465

NET POSITION

Net investment in capital assets		88,717
Restricted-Prior year program income		1,668,630
Restricted-other		28,263
Unrestricted		<u>2,038,839</u>
TOTAL NET POSITION	\$	<u>3,824,449</u>

Notes to the financial statements are an integral part of this statement.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
STATEMENT OF ACTIVITIES
Year Ended June 30, 2014

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
Governmental activities:				
Health	\$ 12,973,152	\$ 3,003,901	\$ 11,043,606	\$ 1,074,355
Total governmental activities	\$ 12,973,152	\$ 3,003,901	\$ 11,043,606	\$ 1,074,355
		General revenues:		
			Unrestricted investment earnings	7
		Total general revenues		7
		Change in net position		1,074,362
			Net position - beginning	2,733,337
			Net position - ending	\$ 3,807,699

Notes to the financial statements are an integral part of this statement.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
BALANCE SHEET
June 30, 2014

	Governmental Funds
ASSETS	
Cash	\$ 3,628,384
Accounts receivable	237,614
Accounts receivable-Georgia Department of Public Health	1,673,932
Inventory	<u>90,267</u>
TOTAL ASSETS	\$ <u>5,630,197</u>
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 81,282
Accounts payable-Georgia Department of Public Health-Advance	459,471
Advance payable-counties	<u>323,325</u>
TOTAL LIABILITIES	864,078
FUND BALANCES	
Nonspendable-Inventory	90,267
Restricted-Prior Year Program Income	1,668,630
Restricted-other	28,263
Unassigned	<u>2,978,959</u>
TOTAL FUND BALANCES	4,766,119
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>5,630,197</u>
TOTAL FUND BALANCES	\$ 4,766,119
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	88,717
Long term liabilities are not due and payable in the current period and therefore not reported in the funds.	<u>(1,030,387)</u>
TOTAL NET POSITION	\$ <u>3,824,449</u>

Notes to the financial statements are an integral part of this statement.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS
Year Ended June 30, 2014

	<u>Governmental Fund Types</u>	
	General	Operating
REVENUES		
County participating	\$	611,997
County non-participating		38,783
Outpatient client fees		240,354
Private insurance		76,444
Qualifying donations		1,051
Medicaid		84,174
Medicaid rehab		23,551
Medicare		3,486
Other fee income		2,680
Family planning fees		63,253
EPSDT fees		58,195
Qualifying contracts		192,243
Qualifying local funds		157
Non-qualifying local funds		1,888
Vital records fees		568,091
Environmental fees		253,413
Georgia Department of Public Health-Grant-In-Aid		9,772,092
Prior year administrative claiming income		202,483
Administrative claiming income		90,785
Other-state		188,297
Other-federal		471,063
Intra/Inter agency transactions		1,103,034
		<u>14,047,514</u>
EXPENDITURES		
Health:		
Direct salaries and fringe benefits		8,594,443
Equipment		134,014
Other operating expenses		3,582,288
Intra/Inter agency transactions		6,451
Indirect cost		699,677
		<u>13,016,873</u>
EXCESS OF REVENUES OVER EXPENDITURES		1,030,641
FUND BALANCE AT BEGINNING OF YEAR		3,744,338
Prior Period Adjustment		<u>(25,610)</u>
FUND BALANCE (as restated)		<u>3,718,728</u>
FUND BALANCE AT END OF YEAR	\$	<u><u>4,749,369</u></u>

**COLUMBUS DEPARTMENT OF PUBLIC HEALTH
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES
For The Year Ended June 30, 2014**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances-total governmental Funds	\$ 1,030,641
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 in the current period exceeded depreciation.	22,221
Changes in the accrued compensated absences do not require the use nor are they a source of current financial resources and therefore, are not reported as income nor expenditures in governmental funds.	<u>21,500</u>
Change in net position of governmental activities	<u>\$ 1,074,362</u>

Notes to the financial statements are an integral part of this statement.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE OVER (UNDER) BUDGET
REVENUES				
County participating	\$ 613,780	\$ -	\$ 611,997	\$ 611,997
County non-participating	37,000	38,783	38,783	-
Outpatient client fees	-	-	240,354	240,354
Private insurance	-	-	76,444	76,444
Qualifying donations	1,419	-	1,051	1,051
Medicaid	-	-	84,174	84,174
Medicaid rehab	-	-	23,551	23,551
Medicare	-	-	3,486	3,486
Other fee income	-	-	2,680	2,680
Family planning fees	-	-	63,253	63,253
EPSDT fees	-	-	58,195	58,195
Qualifying contracts	77,218	-	192,243	192,243
Qualifying local funds	308,472	-	157	157
Non-qualifying local funds	-	-	1,888	1,888
Vital records fees	-	-	568,091	568,091
Environmental fees	-	-	253,413	253,413
Georgia Department of Public Health-Grant-In-Aid	7,347,269	10,926,747	9,772,092	(1,154,655)
Prior year administrative claiming income	150,000	-	202,483	202,483
Administrative claiming income	-	-	90,785	90,785
Other-state	188,742	-	188,297	188,297
Other-federal	-	-	471,063	471,063
Intra/Inter agency transactions	1,254,388	1,103,035	1,103,034	(1)
	<u>9,978,288</u>	<u>12,068,565</u>	<u>14,047,514</u>	<u>1,978,949</u>
OTHER FINANCING SOURCES				
Operating transfer from Restricted-Prior Year Program Income	<u>1,073,749</u>	<u>1,361,825</u>	<u>1,361,825</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	11,052,037	13,430,390	15,409,339	1,978,949
EXPENDITURES				
Direct salaries and fringe benefits	7,847,011	8,597,816	8,594,443	(3,373)
Equipment	144,382	134,013	134,014	1
Other operating expenses	2,430,959	3,992,433	3,582,288	(410,145)
Intra/Inter agency transactions	193,077	6,451	6,451	-
Indirect cost	436,608	699,677	699,677	-
	<u>11,052,037</u>	<u>13,430,390</u>	<u>13,016,873</u>	<u>(413,517)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ -	\$ -	2,392,466	\$ 2,392,466
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year Program Income			<u>(1,668,630)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)			723,836	
RECONCILIATION TO GAAP				
Elimination of effect of Non-GAAP Other Financing Sources and Uses			<u>306,805</u>	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES-GAAP BASIS			\$ 1,030,641	

Notes to the financial statement are an integral part of this statement

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Columbus Department of Public Health is a component unit of the Consolidated Government of Columbus, Georgia. Five members of the Board are appointed by Council of the Consolidated Government. The Mayor and City Manager are also Board members by virtue of office. The Consolidated Government of Columbus, Georgia provides funding annually to the Columbus Health Department in an amount sufficient to equal the required local match funds as designated by the Georgia Department of Public Health.

The programs administered by the Columbus Department of Public Health consist of the following:

Public Health Program-001	WIC Cost Pool-301
WIC Program-Nutrition Education-007	GEMA MMRS Grant 2012-320
WIC Program-Breastfeeding-009	Breastfeeding Peer-329
Children 1 st -2-024	Ryan White Part C-362
Genetics Program-027	Comprehensive STD Program-367
TB Case Management-031	Family Planning-TANF-401
HIV AIDS Substance Abuse Program-044	State Cervical Cancer Screening Program-405
Breastest and More Program-056	CP Children's Med Serv. Clinics Program-409
Immunization-066	WIC Dietetic Internship Support-443
School Based Flu Program-069	Outpatient UNHSI/Audiology Support-460
Dental Health-076	Outpatient UNHSI/Audiology Support-461
Ryan White Part B-094	State Breast & Cervical Cancer Screening-464
Metro Medical Response System-097	Health Promotion Initiative-466
Safe Kids-103	Special Rape Prevention & Education-471
Enhancing Breast & Cervical Cancer Screening-108	PH Emergency Preparedness Program-498
Early Intervention-112	MIECHV-522
Cities Readiness Initiative-133	Infants and Toddlers with Disabilities-543
HIV/AIDS Core Surveillance-141	FP District Cadre Realignment-559
Increasing HPV Coverage Rates-186	Hospital Community Emergency Planning-566
District Operations-195	Hospital Resource Deployment-567
EPI Capacity-245	Adolescent Health & Youth Development-589
Childhood Lead Poisoning-265	WIC District-643
Care & Prevention in US-267	
Public Health Emergency Preparedness-270	
Ryan White Part B Minority AIDS Initiative-271	
EPI Capacity/Addition-280	
STD Preventive Clinical Services-283	

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2014

The Department was constituted and is operated in accordance with applicable sections of the Georgia Health Code. The Department receives significant levels of funding from all levels of government: local, state, and federal.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the department.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. 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 are reported 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is due.

D. Assets, Liabilities, and Net Position or Equity

1. Deposits and Investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2014

2. Receivables

An allowance for uncollectible accounts has not been recognized. Past experience has resulted in no bad debt write-off.

3. Inventories and prepaid items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

4. Capital Assets

Capital assets, which include property and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property and equipment of the primary government, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Vehicles	5
Office Equipment	5
Computer Equipment	5

5. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2014

6. Fund Balances

Beginning with fiscal year 2011, the Health Department has adopted GASB Statement No. 54, which redefined how fund balances of governmental funds are presented in financial statements. Fund balances are classified as follows:

Nonspendable - Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted - Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors. The Health Department has classified prior year program income (PYPI) as Restricted.

Committed - Amounts that can be used only for specific purposes determined by majority vote of the Board of Health.

Assigned - Amounts that do not meet the criteria to be classified as Restricted or Committed, but that are intended to be used for specific purposes designated by majority vote of the Board of Health.

Unassigned - All amounts not included in other spendable classifications.

The Health Department will typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

II. DETAILED NOTES ON ALL FUNDS

A. Cash Deposits

Custodial Credit Risk - In the case of deposits, this is the risk that in the event of the failure of a depository financial institution, the Health Department 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. The Health Department does not have a deposit policy for custodial credit risk. As of June 30, 2014, the Health Department's cash deposits were entirely covered by federal depository insurance or collateralized by securities held by the pledging financial institution's trust department or agent in the Health Department's name.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2014.

B. Accounts Receivable

Accounts receivable at June 30, 2014, consisted of amounts due from various sources: primarily counties, federal funding sources, medicaid, and interest income.

C. Accounts Receivable - Georgia Department of Public Health (DPH)

Accounts receivable - Georgia Department of Public Health (DPH) consists of amounts due from/to DPH as a result of Grant-In-Aid underpayments/overpayments during the year. Underpayments/overpayments occurred in the following programs:

		<u>Due from DPH</u>	<u>Due to DPH</u>
<u>Grant-In-Aid</u>			
Physical Health	001	\$ 445,412	\$ 229,401
WIC Nutrition Education	007	3,463	1
WIC Breastfeeding	009	1,902	1
Children 1 st -2	024	46,526	23,766
Genetics	027	881	4,950
TB Case Management	031	28,204	19,199
Breastest & More	056	3,516	487
Immunizations	066	10,739	-
Oral Health	076	11,395	11,395
Ryan White Part B	094	79,996	-
Early Intervention	112	39,883	23,132
Cities Readiness Initiative	133	-	1
HIV/AIDS Core Surveillance	141	800	216
Increasing HPV Coverage Rates	186	3,000	270
Childhood Lead Poisoning	265	12,931	5,526
Care & Prevention in the US	267	19,013	2,009
Public Health Emergency Preparedness	270	74,456	34,749
Ryan White Part B Minority AIDS Initiative	271	14,647	1
STD Preventive Clinical Services	283	11,667	-
WIC Cost Pool	301	352,657	1
GEMA MMRS Grant 2012	320	99,554	-
Breastfeeding Peer	329	10,298	-
Comprehensive STD Program	367	14,214	-
Family Planning-TANF	401	97,391	8,053
State Cervical Cancer Screening Program	405	5,966	2,490

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2014

		<u>Due from DPH</u>	<u>Due to DPH</u>
Children's Medical Services Clinics	409	75,132	57,864
WIC Dietetic Internship Support	443	10,162	-
Outpatient UNHSI/Audiology Support	460	3,198	1,810
Outpatient UNHSI/Audiology Support	461	6,524	4,265
State Breast and Cervical Cancer Screening	464	6,621	169
Health Promotion Initiative	466	9,692	5,850
FP District Cadre Realignment	559	34,010	5,222
Hospital Community Emergency Planning	566	17,284	8,241
Hospital Resource Deployment	567	5,727	1,402
Adolescent Health & Youth Development	589	15,911	9,000
WIC Direct	643	<u>84,410</u>	<u>-</u>
	TOTAL	<u>\$ 1,657,182</u>	<u>\$ 459,471</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2014

D. Capital Assets

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, being depreciated:				
Machinery and equipment	\$ 1,142,389	\$ 47,112	\$ -	\$ 1,189,501
Total capital assets being depreciated	1,142,389	47,112	-	1,189,501
Less accumulated depreciation for:				
Machinery and equipment	<u>1,075,893</u>	<u>24,891</u>	<u>-</u>	<u>1,100,784</u>
Governmental activities capital assets, net	<u>\$ 66,496</u>	<u>\$ 22,221</u>	<u>\$ -</u>	<u>\$ 88,717</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

Health \$ 24,891

E. Transfers In, Transfers out - Fund Balance

Under provisions of the DPH Grants-To-Counties Policies and Procedures Manual, program fees, insurance, Medicaid, and Medicare reimbursements collected and not used to fund expenditures in the year of collection may be used as an expenditure fund source in the subsequent fiscal year. Transfers-out represent FY 14 program fees collected which were not used to fund FY 14 expenditures. Transfers in (Prior Year Program Income) represent FY 13 Program fee collections not used to fund FY 13 expenditures.

During 2014, the Department transferred fund balance to prior year program income in Physical Health of \$1,668,630.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2014.

Changes in Long-term Liabilities

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Compensated absences	<u>\$ 1,051,887</u>	<u>\$ 323,016</u>	<u>\$ 344,516</u>	<u>\$ 1,030,387</u>	<u>\$ 334,022</u>

F. Department of Public Health Reporting Requirements

All programs of the Columbus Department of Public Health submit Budgets and monthly Income and Expenditure Reports by program to their funding agency, primarily the Georgia Department of Public Health, for reimbursement purposes. These reports are prepared in accordance with DPH guidelines and do not include any adjustments made at the fiscal year-end. Accordingly, the revenues and expenses included in the financial report may differ from amounts reported in the June 30, 2014 Income and Expenditure Report submitted to DPH. The financial statements do reflect prior year program income as other financing sources, and reflect amounts due to/from DPH based on the June 30, 2014 Income and Expenditure Report and adjustments.

G. Defined Benefit Pension Plan

The Employees' Retirement System of Georgia (ERS), a single employer, public employee retirement system established by the Georgia General Assembly in 1950 and administered by a Board of Trustees provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Code Section 47-2-26 of the Official Code of the State of Georgia assigns the authority to establish and amend the benefit provisions of the plans that participate in ERS. The Employees' Retirement System of Georgia issues a publicly available financial report that includes financial statements and required supplementary information for ERS. That report may be obtained by writing to the Employees' Retirement System, Two Northside 75, Suite 300, Atlanta, Georgia 30318-7778 or calling 1-404-352-6400.

Funding Policy

Under the Old Plan, ERS members are required to contribute 4% of annual compensation up to \$4,200 plus 6% of annual compensation over \$4,200. The State of Georgia pays member contributions except for 1.25% of annual compensation. Under the New Plan and GSEPS ERS members are required to contribute 1.25% of annual compensation. The Health Department contributes at a specified percentage of active member payroll determined by actuarial valuation. The contribution requirements of plan members and the Health Department are established and may be amended by the ERS Board of Trustees.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2014

Annual Pension Cost

For 2014, the Health Department's annual pension cost of \$1,055,101 was equal to the Health Department's required and actual contributions. The required contribution was determined as part of the actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (1) 7.5% investment rate of return, (2) projected salary increases ranging from 2.725%-4.625% per year and (3) annual rates of withdrawal by death, disability, and withdrawal. Both 1 and 2 include inflation adjustment at 3.0%. The actuarial value of ERS assets was determined using techniques that smooth the effects of short-term volatility in market value of investments over a five-year period.

Three-year trend information may be obtained from the Employees' Retirement System of Georgia.

H. Contingencies - Revenues

Material revenues are derived from services contracted with government agencies and may be subject to retroactive adjustment.

I. Concentrations

The Board is care-giver with regard to those programs listed in Note A. As such, the Board's primary source of revenue is Georgia Department of Public Health Grant-In-Aid. This revenue source makes up 70% of the total revenues received for fiscal year 2014.

J. Risk Management

The government is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. Premiums are through the State of Georgia.

K. Prior Period Adjustment

During the current year management discovered an error in accounts receivable for vaccines related to a prior period. This adjustment corrects amounts previously reported.

SUPPLEMENTARY INFORMATION

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
PUBLIC HEALTH PROGRAM-001
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
County participating	\$ 611,997	\$ -	\$ 611,997	\$ 775,305
County non-participating	38,783	38,783	-	38,170
Outpatient client fees	234,192	-	234,192	246,783
Private insurance	75,611	-	75,611	50,740
Outpatient Medicaid fees	31,268	-	31,268	75,313
Qualifying donations	416	-	416	514
EPSDT fees	58,195	-	58,195	55,680
Medicaid rehab	18,506	-	18,506	14,459
Medicare fees	1,639	-	1,639	109
Qualifying contracts	102,010	-	102,010	110,574
Qualifying local funds	150	-	150	117,359
Non-qualifying local funds	404	-	404	914
Vital records fees	568,091	-	568,091	543,279
Environmental fees	253,413	-	253,413	235,572
Other fees	2,680	-	2,680	2,465
Georgia Department of Public Health-Grant-In-Aid	2,569,495	2,569,495	-	2,368,420
Prior year administrative claiming income	202,483	-	202,483	217,797
Administrative claiming income	90,785	-	90,785	63,096
Intra/Inter agency transactions	955,293	955,293	-	888,368
TOTAL REVENUES	5,815,411	3,563,571	2,251,840	5,804,917
OTHER FINANCING SOURCES				
Operating transfer from Restricted-Prior Year Program Income	1,288,076	1,288,076	-	647,262
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,103,487	4,851,647	2,251,840	6,452,179
EXPENDITURES				
Direct salaries and fringe benefits	3,776,822	3,776,822	-	4,255,308
Equipment	70,233	70,233	-	26,763
Other operating expenses	838,427	838,427	-	547,418
Indirect cost	166,165	166,165	-	132,233
	<u>4,851,647</u>	<u>4,851,647</u>	<u>-</u>	<u>4,961,922</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	2,251,840	\$ -	\$ 2,251,840	1,490,257
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year Program Income	(1,537,429)			(1,288,076)
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	\$ 714,411			\$ 202,181

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
WIC PROGRAM-NUTRITION EDUCATION-007
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	<u>ACTUAL 2014</u>	<u>BUDGET 2014</u>	<u>VARIANCE OVER (UNDER) BUDGET</u>	<u>LOCAL USE ONLY 2013</u>
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 20,065	\$ 20,065	\$ -	\$ 29,047
TOTAL REVENUES	20,065	20,065	-	29,047
EXPENDITURES				
Other operating expenses	<u>20,065</u>	<u>20,065</u>	<u>-</u>	<u>29,047</u>
	<u>20,065</u>	<u>20,065</u>	<u>-</u>	<u>29,047</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
WIC PROGRAM-BREASTFEEDING-009
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	<u>ACTUAL 2014</u>	<u>BUDGET 2014</u>	<u>VARIANCE OVER (UNDER) BUDGET</u>	<u>LOCAL USE ONLY 2013</u>
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 31,326	\$ 31,326	\$ -	\$ 8,521
TOTAL REVENUES	31,326	31,326	-	8,521
EXPENDITURES				
Other operating expenses	31,326	31,326	-	8,521
	<u>31,326</u>	<u>31,326</u>	<u>-</u>	<u>8,521</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
CHILDREN 1ST-2-024
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid Medicaid fees	\$ 264,071 561	\$ 264,071 -	\$ - 561	\$ 244,119 682
TOTAL REVENUES	264,632	264,071	561	244,801
OTHER FINANCING SOURCES				
Operating transfer from Restricted-Prior Year Program Income	682	682	-	303
TOTAL REVENUE AND OTHER FINANCING SOURCES	265,314	264,753	561	245,104
EXPENDITURES				
Direct salaries and fringe benefits	208,352	208,352	-	192,301
Equipment	774	774	-	827
Other operating expenses	23,745	23,745	-	34,587
Indirect cost	31,882	31,882	-	16,707
	<u>264,753</u>	<u>264,753</u>	<u>-</u>	<u>244,422</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER(UNDER) EXPENDITURES	\$ 561	\$ -	\$ 561	\$ 682
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year Program Income	(561)			(682)
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER(UNDER) EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>			<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 GENETICS PROGRAM-027
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 5,643	\$ 5,643	-	\$ 46,450
TOTAL REVENUES	5,643	5,643	-	46,450
EXPENDITURES				
Direct salaries and fringe benefits	2,015	2,015	-	24,149
Other operating expenses	-	-	-	17,970
Indirect cost	3,628	3,628	-	4,331
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 TB CASE MANAGEMENT-031
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	<u>ACTUAL 2014</u>	<u>BUDGET 2014</u>	<u>VARIANCE OVER (UNDER) BUDGET</u>	<u>LOCAL USE ONLY 2013</u>
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 197,470	\$ 197,470	\$ -	\$ 189,010
TOTAL REVENUES	197,470	197,470	-	189,010
EXPENDITURES				
Direct salaries and fringe benefits	120,363	120,363	-	116,005
Other operating expenses	59,325	59,325	-	55,072
Indirect cost	17,782	17,782	-	17,933
	<u>197,470</u>	<u>197,470</u>	<u>-</u>	<u>189,010</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
HIV/AIDS SUBSTANCE ABUSE PROGRAM-044
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 70,579	\$ 70,579	\$ -	\$ 104,314
TOTAL REVENUES	70,579	70,579	-	104,314
EXPENDITURES				
Direct salaries and fringe benefits	54,531	54,530	1	79,603
Equipment	5,071	5,071	-	-
Other operating expenses	4,304	4,305	(1)	17,304
Indirect cost	6,673	6,673	-	7,407
	<u>70,579</u>	<u>70,579</u>	<u>-</u>	<u>104,314</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 BREASTEST AND MORE PROGRAM-056
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	<u>ACTUAL 2014</u>	<u>BUDGET 2014</u>	<u>VARIANCE OVER (UNDER) BUDGET</u>	<u>LOCAL USE ONLY 2013</u>
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 91,660	\$ 91,660	\$ -	\$ 117,200
TOTAL REVENUES	91,660	91,660	-	117,200
EXPENDITURES				
Direct salaries and fringe benefits	25,936	25,935	1	25,200
Other operating expenses	63,224	63,225	(1)	89,500
Indirect cost	2,500	2,500	-	2,500
	<u>91,660</u>	<u>91,660</u>	<u>-</u>	<u>117,200</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 IMMUNIZATION-066
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON- GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	<u>ACTUAL 2014</u>	<u>BUDGET 2014</u>	<u>VARIANCE OVER (UNDER) BUDGET</u>	<u>LOCAL USE ONLY 2013</u>
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 79,816	\$ 79,816	\$ -	\$ 71,148
TOTAL REVENUES	79,816	79,816	-	71,148
EXPENDITURES				
Direct salaries and fringe benefits	53,299	53,299	-	56,131
Equipment	6,884	6,884	-	-
Other operating expenses	12,740	12,740	-	10,338
Indirect cost	6,893	6,893	-	4,679
	<u>79,816</u>	<u>79,816</u>	<u>-</u>	<u>71,148</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 SCHOOL BASED FLU PROGRAM-069
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 8,500	\$ 8,500	\$ -	\$ 17,835
TOTAL REVENUES	8,500	8,500	-	17,835
EXPENDITURES				
Other operating expenses	8,324	8,324	-	16,628
Indirect cost	176	176	-	1,207
	<u>8,500</u>	<u>8,500</u>	<u>-</u>	<u>17,835</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
DENTAL HEALTH-076
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	<u>ACTUAL 2014</u>	<u>BUDGET 2014</u>	<u>VARIANCE OVER (UNDER) BUDGET</u>	<u>LOCAL USE ONLY 2013</u>
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 169,787	\$ 169,787	\$ -	\$ 110,000
TOTAL REVENUES	169,787	169,787	-	110,000
EXPENDITURES				
Direct salaries and fringe benefits	158,411	158,411	-	102,413
Indirect cost	<u>11,376</u>	<u>11,376</u>	<u>-</u>	<u>7,587</u>
	<u>169,787</u>	<u>169,787</u>	<u>-</u>	<u>110,000</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 RYAN WHITE PART B-094
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 499,916	\$ 499,916	\$ -	\$ 499,916
TOTAL REVENUES	499,916	499,916	-	499,916
EXPENDITURES				
Other operating expenses	499,916	499,916	-	499,916
	<u>499,916</u>	<u>499,916</u>	<u>-</u>	<u>499,916</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 METRO MEDICAL RESPONSE SYSTEM-097
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
State-other	\$ 88,743	\$ 88,742	\$ 1	\$ 178,865
TOTAL REVENUES	88,743	88,742	1	178,865
EXPENDITURES				
Equipment	12,697	12,697	-	17,564
Other operating expenses	76,046	76,045	1	161,301
	<u>88,743</u>	<u>88,742</u>	<u>1</u>	<u>178,865</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
SAFE KIDS-103
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Non-qualifying local	\$ 1,484	\$ -	\$ 1,484	\$ -
Qualifying donations	-	-	-	757
Qualifying contracts	<u>88,333</u>	<u>83,333</u>	<u>5,000</u>	<u>82,612</u>
TOTAL REVENUES	89,817	83,333	6,484	83,369
EXPENDITURES				
Direct salaries and fringe benefits	63,593	66,963	(3,370)	67,346
Other operating expenses	4,799	5,395	(596)	11,800
Indirect cost	<u>10,975</u>	<u>10,975</u>	<u>-</u>	<u>4,223</u>
	<u>79,367</u>	<u>83,333</u>	<u>(3,966)</u>	<u>83,369</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ <u>10,450</u>	\$ <u>-</u>	\$ <u>10,450</u>	\$ <u>-</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 ENHANCING BREAST & CERVICAL CANCER SCREENING-108
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	<u>ACTUAL 2014</u>	<u>BUDGET 2014</u>	<u>VARIANCE OVER (UNDER) BUDGET</u>	<u>LOCAL USE ONLY 2013</u>
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 5,000	\$ 5,000	\$ -	\$ 6,250
TOTAL REVENUES	5,000	5,000	-	6,250
EXPENDITURES				
Other operating expenses	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>6,250</u>
	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>6,250</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 EARLY INTERVENTION-112
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Medicaid	\$ 1,498	\$ -	\$ 1,498	\$ 2,784
Georgia Department of Public Health-Grant-In-Aid	<u>135,024</u>	<u>135,024</u>	<u>-</u>	<u>189,428</u>
TOTAL REVENUES	136,522	135,024	1,498	192,212
OTHER FINANCING SOURCES				
Operating transfer from Restricted-Prior Year Program Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,449</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	136,522	135,024	1,498	207,661
EXPENDITURES				
Direct salaries and fringe benefits	55,281	55,283	(2)	184,469
Equipment	774	774	-	-
Other operating expenses	61,981	61,979	2	406
Indirect cost	<u>16,988</u>	<u>16,988</u>	<u>-</u>	<u>20,002</u>
	<u>135,024</u>	<u>135,024</u>	<u>-</u>	<u>204,877</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	1,498	\$ -	\$ 1,498	2,784
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year Program Income	<u>(1,498)</u>			<u>(2,784)</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER(UNDER) EXPENDITURES AND OTHER FINANCING (USES)	\$ -			\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 CITIES READINESS INITIATIVE-133
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June.30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 2,594	\$ 2,595	\$ (1)	\$ -
TOTAL REVENUES	2,594	2,595	(1)	-
EXPENDITURES				
Other operating expenses	2,329	2,330	(1)	-
Indirect cost	265	265	-	-
	<u>2,594</u>	<u>2,595</u>	<u>(1)</u>	<u>-</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
HIV/AIDS CORE SURVEILLANCE-141
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	<u>ACTUAL 2014</u>	<u>BUDGET 2014</u>	<u>VARIANCE OVER (UNDER) BUDGET</u>	<u>LOCAL USE ONLY 2013</u>
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 2,400	\$ 2,400	\$ -	\$ -
TOTAL REVENUES	2,400	2,400	-	-
EXPENDITURES				
Intra/Inter agency	<u>2,400</u>	<u>2,400</u>	<u>-</u>	<u>-</u>
	<u>2,400</u>	<u>2,400</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 INCREASING HPV COVERAGE RATES-186
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	<u>ACTUAL</u> 2014	<u>BUDGET</u> 2014	<u>VARIANCE</u> <u>OVER (UNDER)</u> <u>BUDGET</u>	<u>LOCAL USE</u> <u>ONLY</u> 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 3,000	\$ 3,000	\$ -	\$ -
TOTAL REVENUES	3,000	3,000	-	-
EXPENDITURES				
Other operating expenses	3,000	3,000	-	-
	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
DISTRICT OPERATIONS-195
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Outpatient client fees	\$ 5,951	\$ -	\$ 5,951	\$ 6,018
Medicare fees	1,847	-	1,847	5,799
Qualifying donations	635	-	635	536
Medicaid rehab	5,045	-	5,045	7,646
Outpatient Medicaid	15,356	-	15,356	10,715
Qualifying contracts	1,900	-	1,900	-
Qualifying local funds	7	-	7	8
Intra/Inter agency transactions	<u>147,741</u>	<u>147,742</u>	<u>(1)</u>	<u>275,641</u>
TOTAL REVENUES	178,482	147,742	30,740	306,363
OTHER FINANCING SOURCES				
Transfer in Operating Fund Balance	-	-	-	1,513
Operating transfer from Restricted-Prior Year				
Program Income	<u>26,169</u>	<u>26,169</u>	<u>-</u>	<u>23,893</u>
	26,169	26,169	-	25,406
TOTAL REVENUES AND OTHER FINANCING SOURCES	204,651	173,911	30,740	331,769
EXPENDITURES				
Equipment	925	925	-	1,842
Other operating expenses	<u>172,985</u>	<u>172,986</u>	<u>(1)</u>	<u>-</u>
	<u>173,910</u>	<u>173,911</u>	<u>(1)</u>	<u>1,842</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	30,741	\$ -	\$ 30,741	329,927
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year				
Program Income	<u>(29,354)</u>			<u>(26,169)</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	\$ 1,387			\$ 303,758

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 EPI CAPACITY-245
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 57,051	\$ 57,051	\$ -	\$ 57,051
TOTAL REVENUES	57,051	57,051	-	57,051
EXPENDITURES				
Direct salaries and fringe benefits	57,051	57,051	-	57,051
	<u>57,051</u>	<u>57,051</u>	<u>-</u>	<u>57,051</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
CHILDHOOD LEAD POISONING-265
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 61,400	\$ 61,400	\$ -	\$ 61,400
TOTAL REVENUES	61,400	61,400	-	61,400
EXPENDITURES				
Direct salaries and fringe benefits	51,589	51,589	-	53,123
Other operating expenses	3,198	3,198	-	-
Intra/Inter agency	1,500	1,500	-	-
Indirect cost	5,113	5,113	-	8,277
	<u>61,400</u>	<u>61,400</u>	<u>-</u>	<u>61,400</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 CARE & PREVENTION IN US-267
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 22,322	\$ 22,322	\$ -	\$ -
TOTAL REVENUES	<u>22,322</u>	<u>22,322</u>	-	-
EXPENDITURES				
Direct salaries and fringe benefits	20,834	20,834	-	-
Other operating expenses	48	48	-	-
Indirect cost	<u>1,440</u>	<u>1,440</u>	-	-
	<u>22,322</u>	<u>22,322</u>	-	-
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
PUBLIC HEALTH EMERGENCY PREPAREDNESS-270
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
- BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 402,496	\$ 402,496	\$ -	\$ 423,716
TOTAL REVENUES	402,496	402,496	-	423,716
EXPENDITURES				
Direct salaries and fringe benefits	263,190	263,190	-	248,618
Equipment	20,439	20,439	-	24,122
Other operating expenses	78,437	78,437	-	111,302
Indirect cost	40,430	40,430	-	39,674
	<u>402,496</u>	<u>402,496</u>	<u>-</u>	<u>423,716</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 RYAN WHITE PART B MINORITY AIDS INITIATIVE-271
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	<u>ACTUAL</u> 2014	<u>BUDGET</u> 2014	<u>VARIANCE</u> <u>OVER (UNDER)</u> <u>BUDGET</u>	<u>LOCAL USE</u> <u>ONLY</u> 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 63,234	\$ 63,234	\$ -	\$ -
TOTAL REVENUES	63,234	63,234	-	-
EXPENDITURES				
Other operating expenses	<u>63,234</u>	<u>63,234</u>	<u>-</u>	<u>-</u>
	<u>63,234</u>	<u>63,234</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 EPI CAPACITY/ADDITION-280
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 15,000	\$ 15,000	-	\$ 15,000
TOTAL REVENUES	15,000	15,000	-	15,000
EXPENDITURES				
Direct salaries and fringe benefits	15,000	15,000	-	15,000
	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 STD PREVENTIVE CLINICAL SERVICES-283
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 11,667	\$ 11,667	\$ -	\$ 15,000
TOTAL REVENUES	11,667	11,667	-	15,000
EXPENDITURES				
Other operating expenses	11,667	11,667	-	15,000
	<u>11,667</u>	<u>11,667</u>	<u>-</u>	<u>15,000</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
WIC COST POOL-301
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 2,128,698	\$ 2,128,699	\$ (1)	\$ 2,127,748
TOTAL REVENUES	2,128,698	2,128,699	(1)	2,127,748
EXPENDITURES				
Direct salaries and fringe benefits	2,126,147	2,126,148	(1)	2,124,918
Intra/inter agency	2,551	2,551	-	2,830
	<u>2,128,698</u>	<u>2,128,699</u>	<u>(1)</u>	<u>2,127,748</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 GEMA MMRS GRANT 2012-320
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
State-other	\$ 99,554	\$ 100,000	\$ (446)	\$ 30,000
TOTAL REVENUES	99,554	100,000	(446)	30,000
EXPENDITURES				
Other operating expenses	99,554	100,000	(446)	2,706
	<u>99,554</u>	<u>100,000</u>	<u>(446)</u>	<u>2,706</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ 27,294

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 BREASTFEEDING PEER-329
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 62,608	\$ 62,608	-	\$ 62,608
TOTAL REVENUES	62,608	62,608	-	62,608
EXPENDITURES				
Direct salaries and fringe benefits	48,287	48,287	-	49,973
Other operating expenses	4,627	4,627	-	7,792
Indirect cost	9,694	9,694	-	4,843
	<u>62,608</u>	<u>62,608</u>	<u>-</u>	<u>62,608</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 RYAN WHITE PART C-362
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Other federal funds	\$ 471,063	\$ 883,025	\$ (411,962)	\$ 566,849
TOTAL REVENUES	471,063	883,025	(411,962)	566,849
EXPENDITURES				
Other operating expenses	471,063	883,025	(411,962)	566,849
	<u>471,063</u>	<u>883,025</u>	<u>(411,962)</u>	<u>566,849</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 COMPREHENSIVE STD PROGRAM-367
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 92,260	\$ 92,260	\$ -	\$ 1,180
TOTAL REVENUES	92,260	92,260	-	1,180
EXPENDITURES				
Direct salaries and fringe benefits	87,576	87,576	-	-
Other operating expenses	252	252	-	1,180
Indirect cost	4,432	4,432	-	-
	<u>92,260</u>	<u>92,260</u>	<u>-</u>	<u>1,180</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 FAMILY PLANNING-TANF-401
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Family planning	\$ 63,253	\$ -	\$ 63,253	\$ 88,383
Georgia Department of Public Health-Grant-In-Aid	<u>357,916</u>	<u>357,916</u>	<u>-</u>	<u>342,899</u>
TOTAL REVENUES	421,169	357,916	63,253	431,282
EXPENDITURES				
Direct salaries and fringe benefits	198,271	198,271	-	246,504
Equipment	6,874	6,874	-	2,460
Other operating expenses	123,020	123,020	-	150,405
Indirect cost	<u>29,751</u>	<u>29,751</u>	<u>-</u>	<u>31,913</u>
	<u>357,916</u>	<u>357,916</u>	<u>-</u>	<u>431,282</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ 63,253	\$ -	\$ 63,253	\$ -
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year Program Income	<u>(63,253)</u>			<u>-</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	\$ -			\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
STATE CERVICAL CANCER SCREENING PROGRAM-405
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 41,400	\$ 41,400	-	\$ 57,510
TOTAL REVENUES	<u>41,400</u>	<u>41,400</u>	<u>-</u>	<u>57,510</u>
EXPENDITURES				
Other operating expenses	38,186	38,186		55,408
Indirect cost	<u>3,214</u>	<u>3,214</u>	-	<u>2,102</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 CP CHILDREN'S MEDICAL SERVICE CLINICS PROGRAM-409
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Medicaid	\$ 9,834	\$ -	\$ 9,834	\$ 9,341
Outpatient client fees	79	-	79	-
Georgia Department of Public Health-Grant-In-Aid	<u>642,928</u>	<u>642,928</u>	<u>-</u>	<u>647,916</u>
	<u>652,841</u>	<u>642,928</u>	<u>9,913</u>	<u>657,257</u>
OTHER FINANCING SOURCES				
Operating transfer from Restricted-Prior Year Program Income	<u>9,341</u>	<u>9,341</u>	<u>-</u>	<u>13,504</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	662,182	652,269	9,913	670,761
EXPENDITURES				
Direct salaries and fringe benefits	397,800	397,800	-	406,631
Equipment	1,866	1,866	-	-
Other operating expenses	195,909	195,909	-	187,299
Indirect cost	<u>56,694</u>	<u>56,694</u>	<u>-</u>	<u>67,490</u>
	<u>652,269</u>	<u>652,269</u>	<u>-</u>	<u>661,420</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	9,913	\$ -	\$ 9,913	9,341
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year Program Income	<u>(9,913)</u>			<u>(9,341)</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	\$ -			\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
WIC DIETETIC INTERNSHIP SUPPORT-443
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
TOTAL REVENUES	25,000	25,000	-	25,000
EXPENDITURES				
Direct salaries and fringe benefits	21,072	21,072	-	20,188
Other operating expenses	3,928	3,928	-	3,846
Indirect cost	-	-	-	966
	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 OUTPATIENT UNHSI AUDIOLOGY SUPPORT-460
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 20,112	\$ 20,112	-	\$ 20,112
TOTAL REVENUES	20,112	20,112	-	20,112
EXPENDITURES				
Direct salaries and fringe benefits	11,047	11,047	-	11,416
Other operating expenses	979	979	-	2,418
Indirect cost	8,086	8,086	-	6,278
	<u>20,112</u>	<u>20,112</u>	<u>-</u>	<u>20,112</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 OUTPATIENT UNHSI AUDIOLOGY SUPPORT-461
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 47,388	\$ 47,388	\$ -	\$ 50,787
TOTAL REVENUES	47,388	47,388	-	50,787
EXPENDITURES				
Direct salaries and fringe benefits	47,388	47,388	-	48,303
Indirect cost	-	-	-	2,484
	<u>47,388</u>	<u>47,388</u>	<u>-</u>	<u>50,787</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
STATE BREAST AND CERVICAL CANCER SCREENING-464
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 49,650	\$ 49,650	\$ -	\$ 73,750
TOTAL REVENUES	49,650	49,650	-	73,750
EXPENDITURES				
Direct salaries and fringe benefits	12,432	12,432	-	21,931
Other operating expenses	35,718	35,718	-	49,617
Indirect cost	1,500	1,500	-	2,202
	<u>49,650</u>	<u>49,650</u>	<u>-</u>	<u>73,750</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
HEALTH PROMOTION INITIATIVE-466
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
TOTAL REVENUES	65,000	65,000	-	65,000
EXPENDITURES				
Direct salaries and fringe benefits	55,514	55,514	-	55,842
Other operating expenses	2,667	2,667	-	3,306
Indirect cost	6,819	6,819	-	5,852
	<u>65,000</u>	<u>65,000</u>	<u>-</u>	<u>65,000</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
SPECIAL RAPE PREVENTION & EDUCATION-471
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 15,700	\$ 15,700	\$ -	\$ -
TOTAL REVENUES	15,700	15,700	-	-
EXPENDITURES				
Other operating expenses	15,137	15,137	-	-
Indirect cost	563	563	-	-
	<u>15,700</u>	<u>15,700</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 PH EMERGENCY PREPAREDNESS PROGRAM-498
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 3,138	\$ 3,138	\$ -	\$ -
TOTAL REVENUES	3,138	3,138	-	-
EXPENDITURES				
Other operating expenses	3,138	3,138	-	-
	<u>3,138</u>	<u>3,138</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 MIECHV-522
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 61,777	\$ 61,777	-	\$ 195,187
TOTAL REVENUES	61,777	61,777	-	195,187
EXPENDITURES				
Direct salaries and fringe benefits	57,867	57,867	-	142,003
Other operating expenses	3,910	3,910	-	53,184
	<u>61,777</u>	<u>61,777</u>	<u>-</u>	<u>195,187</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 INFANTS AND TODDLERS WITH DISABILITIES-543
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Medicaid	\$ 25,657	\$ -	\$ 25,657	\$ 34,614
Outpatient client fees	132	-	132	159
Private insurance	833	-	833	-
Georgia Department of Public Health-Grant-In-Aid	<u>227,927</u>	<u>227,927</u>	<u>-</u>	<u>298,307</u>
TOTAL REVENUES	254,549	227,927	26,622	333,080
OTHER FINANCING SOURCES				
Operating Transfer from Restricted-Prior Year Program Income	<u>37,557</u>	<u>37,557</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	292,106	265,484	26,622	333,080
EXPENDITURES				
Direct salaries and fringe benefits	242,454	242,454	-	196,952
Other operating expenses	-	-	-	74,635
Indirect cost	<u>23,030</u>	<u>23,030</u>	<u>-</u>	<u>26,720</u>
	<u>265,484</u>	<u>265,484</u>	<u>-</u>	<u>298,307</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	26,622	\$ -	\$ 26,622	34,773
OTHER FINANCING (USES)				
Operating Transfer of Restricted-Prior Year Program Income	<u>(26,622)</u>			<u>(34,773)</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	\$ -			\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 FP DISTRICT CADRE REALIGNMENT-559
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 232,096	\$ 232,096	\$ -	\$ 237,263
TOTAL REVENUES	232,096	232,096	-	237,263
EXPENDITURES				
Direct salaries and fringe benefits	216,764	216,764	-	224,148
Indirect cost	15,332	15,332	-	13,115
	<u>232,096</u>	<u>232,096</u>	<u>-</u>	<u>237,263</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
HOSPITAL COMMUNITY EMERGENCY PLANNING-566
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 96,567	\$ 96,567	\$ -	\$ 86,587
TOTAL REVENUES	96,567	96,567	-	86,587
EXPENDITURES				
Direct salaries and fringe benefits	71,880	71,881	(1)	67,135
Other operating expenses	16,899	16,898	1	10,854
Indirect cost	7,788	7,788	-	8,598
	<u>96,567</u>	<u>96,567</u>	<u>-</u>	<u>86,587</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
HOSPITAL RESOURCE DEPLOYMENT-567
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 15,582	\$ 15,582	\$ -	\$ 15,581
TOTAL REVENUES	15,582	15,582	-	15,581
EXPENDITURES				
Other operating expenses	14,507	14,507	-	14,161
Indirect cost	1,075	1,075	-	1,420
	<u>15,582</u>	<u>15,582</u>	<u>-</u>	<u>15,581</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 ADOLESCENT HEALTH & YOUTH DEVELOPMENT-589
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2014 and 2013

	<u>ACTUAL 2014</u>	<u>BUDGET 2014</u>	<u>VARIANCE OVER (UNDER) BUDGET</u>	<u>LOCAL USE ONLY 2013</u>
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 100,000	\$ 100,000	\$ -	\$ 99,417
TOTAL REVENUES	100,000	100,000	-	99,417
EXPENDITURES				
Direct salaries and fringe benefits	73,677	73,677	-	71,657
Other operating expenses	20,127	20,127	-	21,294
Indirect cost	6,196	6,196	-	6,466
	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>99,417</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
WIC DIRECT-643
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2014 and 2013

	ACTUAL 2014	BUDGET 2014	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2013
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 696,829	\$ 696,829	\$ -	\$ 714,731
TOTAL REVENUES	696,829	696,829	-	714,731
EXPENDITURES				
Equipment	7,476	7,476	-	6,756
Other operating expenses	486,136	486,136	-	465,767
Indirect cost	203,217	203,217	-	242,208
	<u>696,829</u>	<u>696,829</u>	<u>-</u>	<u>714,731</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
 Year Ended June 30, 2014

Income and Expenditure Reports		Received	Expended	(Due to DPH) Due from DPH
DPH AGREEMENT #40500-054-12120706				
GRANT-IN-AID				
Physical Health	001	\$ 2,124,083	2,569,495	\$ 445,412
WIC Nutrition Education	007	16,602	20,065	3,463
WIC Breastfeeding	009	29,424	31,326	1,902
Children 1 st -2	024	217,545	264,071	46,526
Genetics	027	4,762	5,643	881
TB Case Management	031	169,266	197,470	28,204
HIV/Aids Substance Abuse	044	70,579	70,579	-
Breastest & More	056	88,144	91,660	3,516
Immunizations	066	69,077	79,816	10,739
School Based Flu Program	069	8,500	8,500	-
Oral Health	076	158,392	169,787	11,395
Ryan White Part B	094	419,920	499,916	79,996
Enhancing Breast & Cervical Cancer Screening	108	5,000	5,000	-
Early Intervention	112	95,141	135,024	39,883
Cities Readiness Initiative	133	2,594	2,594	-
HIV/AIDS Core Surveillance	141	1,600	2,400	800
Increasing HPV Coverage Rates	186	-	3,000	3,000
EPI Capacity	245	57,051	57,051	-
Childhood Lead Poisoning	265	48,469	61,400	12,931
Care & Prevention in the US	267	3,309	22,322	19,013
Public Health Emergency Preparedness	270	328,040	402,496	74,456
Ryan White Part B Minority AIDS Initiative	271	48,587	63,234	14,647
EPI Capacity/Addition	280	15,000	15,000	-
STD Preventive Clinical Services	283	-	11,667	11,667
WIC Cost Pool	301	1,776,041	2,128,698	352,657
GEMA MMRS Grant 2012	320	-	99,554	99,554
Breastfeeding Peer	329	52,310	62,608	10,298
Comprehensive STD Program	367	78,046	92,260	14,214
Family Planning-TANF	401	260,525	357,916	97,391
State Cervical Cancer Screening Program	405	35,434	41,400	5,966
Children's Medical Services Clinics	409	567,796	642,928	75,132
WIC Dietetic Internship Support	443	14,838	25,000	10,162
Outpatient UNHSI/Audiology Support	460	16,914	20,112	3,198
Outpatient UNHSI/Audiology Support	461	40,864	47,388	6,524
State Breast and Cervical Cancer Screening	464	43,029	49,650	6,621
Health Promotion Initiative	466	55,308	65,000	9,692
Special Rape Prevention & Education	471	15,700	15,700	-
PH Emergency Preparedness Program	498	3,138	3,138	-
MIECHV	522	61,777	61,777	-
Infants and Toddlers With Disabilities	543	227,927	227,927	-
FP District Cadre Realignment	559	198,086	232,096	34,010
Hospital Community Emergency Planning	566	79,283	96,567	17,284
Hospital Resource Deployment	567	9,855	15,582	5,727
Adolescent Health & Youth Development	589	84,089	100,000	15,911
WIC Direct	643	612,418	696,828	84,410
		\$ 8,214,463	\$ 9,871,645	\$ 1,657,182

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
 Year Ended June 30, 2014

Income and Expenditure Reports		<u>Received</u>	<u>Expended</u>	<u>(Due to State) Due from State</u>
GEMA Contracts:				
GAN #2011-SS-00081-S01	097	\$ <u>27,483</u>	\$ <u>88,743</u>	\$ <u>61,260</u>
GAN #2012-SS-0063-S01	320	\$ <u>-</u>	\$ <u>99,554</u>	\$ <u>99,554</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 SCHEDULE OF CHANGES IN FUND BALANCES
 Year Ended June 30, 2014

	<u>Nonspendable Inventory</u>	<u>Restricted Prior Year Program Income</u>	<u>Restricted Other</u>	<u>Unassigned</u>	<u>Total Memorandum Only</u>
FUND BALANCES BEGINNING	\$ 74,690	\$ 1,361,825	\$ -	\$ 2,307,823	\$ 3,744,338
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,610)</u>	<u>(25,610)</u>
FUND BALANCES (as retated)	74,690	1,361,825	-	2,282,213	3,718,728
Add:					
Revenues	-	-	-	14,047,514	14,047,514
Transfer fund balance	15,577	1,668,630	28,263	1,317,985	3,030,455
Deductions:					
Expenditures	-	-	-	13,016,873	13,016,873
Transfer fund balance	<u>-</u>	<u>1,361,825</u>	<u>-</u>	<u>1,668,630</u>	<u>3,030,455</u>
FUND BALANCE ENDING	<u>\$ 90,267</u>	<u>\$ 1,668,630</u>	<u>\$ 28,263</u>	<u>\$ 2,962,209</u>	<u>\$ 4,749,369</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH

COMPLIANCE REPORTS REQUIRED FOR
GOVERNMENT AUDITING STANDARDS,
ISSUED BY THE COMPTROLLER GENERAL AND
THE PROVISIONS OF OMB CIRCULAR A-133
"AUDITS OF STATE AND LOCAL GOVERNMENTS
AND NON-PROFIT ORGANIZATIONS"

For Fiscal Year Ended June 30, 2014

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Health
Columbus Department of Public Health
Columbus, 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 and each major fund of the Columbus Department of Public Health, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Columbus Department of Public Health's basic financial statements and have issued our report thereon dated September 19, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Columbus Department of Public 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 the Columbus Department of Public Health's internal control. Accordingly, we do not express an opinion on the effectiveness of the Columbus Department of Public 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. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

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.

Albright, Forterberry & Minas, LLP

Columbus, Georgia
September 19, 2014

Albright, Fortenberry & Ninas, LLP

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Health
Columbus Department of Public Health
Columbus, Georgia

Report on Compliance for Each Major Federal Program

We have audited the Columbus Department of Public Health's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect of each of the Columbus Department of Public Health's major federal programs for the year ended June 30, 2014. The Columbus Department of Public Health's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Columbus Department of Public 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 the Columbus Department of Public 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 the Columbus Department of Public Health's internal control over compliance with the types of requirements that could have a direct and material effect on a 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 the Columbus Department of Public Health's internal control over compliance.

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

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

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities and each major fund of the Columbus Department of Public Health as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Columbus Department of Public Health's basic financial statements. We have issued our report thereon dated September 19, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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.

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.

Albright, Fortenberry & Ninas, LLP

Columbus, Georgia
September 19, 2014

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2014

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U. S. Department of Health and Human Services			
Grants to Provide Outpatient Early Intervention			
	93.918		
Ryan White Title III H76-HA00582-14-01	362		\$ 401,375
Ryan White Title III H76-HA00582-15-00	362		<u>63,688</u>
			465,063
Pass-through programs from:			
Georgia Department of Public Health			
Comprehensive STD Prevention	367	93.977 40500-054-12120706	92,260
Title X			
Family Planning	559	93.217 40500-054-12120706	208,886
HIV Care Formula Grants			
Ryan White	094	93.917 40500-054-12120706	499,916
Ryan White Part B	271		<u>63,234</u>
			563,150
Immunization Grants			
Immunization	066	93.268 40500-054-12120706	79,816
Center for Disease Control and Prevention- Investigation and Technical Assistance Breastest & More	056	93.283 40500-054-12120706	91,660
Temporary Assistance for Needy Families			
Family Planning	401	93.558 40500-054-12120706	357,916
Adolescent & Youth Development	589	40500-054-12120706	<u>100,000</u>
			457,916
Special Rape Prevention and Education Program	471	93.136	15,700

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES
HIV Prevention Activities-Health			
Department Based	93.940		
HIV/Aids Substance Abuse	044	40500-054-12120706	70,579
Care and Prevention in the US (CAPUS)	267	40500-054-12120706	<u>22,322</u>
			92,901
Preventive and Public Health Fund			
School Based Flu Project	069	93.539 40500-054-12120706	8,500
Increasing HPV Coverage Rates	186	40500-054-12120706	<u>3,000</u>
			11,500
Bioterrorism Hospital Preparedness	93.889		
Hospital Preparedness Program(HPP/ASPR)	566	40500-054-12120706	96,567
Hosp. Resource Deployment Cache Storage(ASPR)	567	40500-054-12120706	<u>15,582</u>
			112,149
Breast and Cervical Cancer Screening Opportunities for States, Tribes and Territories Solely Financed by 2012 Prevention and Public Health Funds	108	93.744 40500-054-12120706	5,000
Bioterrorism Preparedness Response	93.069		
Cities Readiness Initiative	133	40500-054-12120706	2,594
PH Emergency Preparedness	270	40500-054-12120706	402,496
PH Emergency Preparedness Program	498	40500-054-12120706	<u>3,138</u>
			408,228
Maternal and Child Health Services			
Block Grant to the States	93.994		
HIV/AIDS Core Surveillance	141	40500-054-12120706	2,400
CMS Clinics	409	40500-054-12120706	334,323
Comprehensive Child Health	461	40500-054-12120706	47,388
Maternal, Infant & Early Childhood Home Visits	522	40500-054-12120706	61,777
Infants and Toddlers with Disabilities	543	40500-054-12120706	<u>227,927</u>
			673,815
Total Department of Health and Human Services			3,278,044

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2014

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U. S. Department of Agriculture			
Pass-through programs from:			
Georgia Department of Public Health			
Special Supplemental Nutrition Program for Women, Infants, and Children			
	10.557		
WIC Cost Pool			
WIC Nutrition Education	007	40500-054-12120706	20,065
WIC Breastfeed	009	40500-054-12120706	31,326
WIC Cost Pool	301	40500-054-12120706	2,128,698
WIC Breastfeeding Peer Counseling	329	40500-054-12120706	62,608
WIC Dietetic Internship Support	443	40500-054-12120706	25,000
WIC Direct	643	40500-054-12120706	<u>696,829</u>
Total Department of Agriculture			2,964,526
U.S. Department of Homeland Security			
Pass-through programs from:			
Georgia Emergency Management Agency			
State Homeland Security Grant Program			
State MMRS Grant	320	97.067 GAN#2012-SS-0063-S01	99,554
State MMRS Grant	097	GAN#EMW-2011-SS-00081-S01	<u>88,743</u>
Total Department of Homeland Security			<u>188,297</u>
Total Expenditures of Federal Awards			\$ <u><u>6,430,867</u></u>

**COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards is prepared on the accrual basis of accounting.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2014

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the general purpose financial statements of the Columbus Department of Public Health.
2. No significant deficiencies relating to the audit are reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the Columbus Department of Public Health were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs was reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the Columbus Department of Public Health expresses an unmodified opinion.
6. There were no audit findings relative to the major federal award programs for the Columbus Department of Public Health.
7. The programs tested as major programs include:

<u>NAME</u>	<u>CFDA NO.</u>
Maternal and Child Health Services Block Grant	93.994
Grants to Provide Outpatient Early Intervention	93.918
HIV Care Formula Grants	93.917
Special Supplemental Nutrition Program for Women, Infants and Children	10.557

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The Columbus Department of Public Health was determined to be a low-risk auditee.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2014

B. FINDINGS-FINANCIAL STATEMENT AUDIT

None

C. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2014

There were no prior audit findings noted.