

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

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ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The DeKalb County Board of Health
DeKalb County, Georgia Board of Health
Decatur, Georgia

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of DeKalb County Board of Health, a component unit of DeKalb County, Georgia, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise DeKalb County Board of Health's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 7 and 25 through 75 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

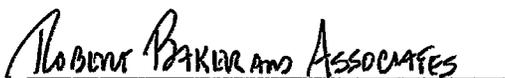
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise DeKalb County Board of Health's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of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

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 19, 2014, on our consideration of DeKalb County Board of Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering DeKalb County Board of Health's internal control over financial reporting and compliance.

ROBERT BAKER and ASSOCIATES



Certified Public Accountants

Albany, Georgia

December 19, 2014

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

MANAGEMENT'S DISCUSSION AND ANALYSIS

For The Fiscal Year Ended June 30, 2014

Our discussion and analysis of the DeKalb County Board of Health's financial performance depicts those activities which contributed to the Board's strong financial posture at the time the fiscal year ended on June 30, 2014. This section of the Board's Annual Audit Report should be read in conjunction with the accounting firm's Independent Auditor's Report on pages 1 and 2 of the report and the supporting financial statements on pages 3 through 13, as well as the accompanying notes to the financial statements starting on page 14 through 23.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

FINANCIAL HIGHLIGHTS

Total assets of the DeKalb County Board of Health exceeded total liabilities by \$9,260,599. Unrestricted net position for Governmental Activities was \$1,610,329. Governmental Activities restricted net position was \$7,096,480. The net investment in Capital Assets was \$553,790. Total liabilities were \$3,387,563, which includes total non-current liabilities, which were Compensated Absences of \$1,044,655.

Total net position increased by \$1,371,195. All of this amount is attributable to governmental activities.

FINANCIAL ANALYSIS OF THE DEKALB COUNTY BOARD OF HEALTH

The Board of Health's net position increased by \$1,371,195 during the fiscal year. Current assets increased by 14.36% along with capital assets decreasing by 13.51%. Current liabilities decreased by .98% and non-current liabilities increased by 8.71%.

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

	Net Position Governmental Activities		Percentage Increase (Decrease)
	<u>2014</u>	<u>2013</u>	
Current Assets	\$ 12,094,372	\$ 10,576,030	14.36%
Capital Assets	<u>553,790</u>	<u>640,312</u>	(13.51%)
Total Assets	\$ <u>12,648,162</u>	\$ <u>11,216,342</u>	<u>12.77%</u>
Current Liabilities	\$ 2,342,908	\$ 2,365,990	(.98%)
Non-Current Liabilities	<u>1,044,655</u>	<u>960,948</u>	<u>8.71%</u>
Total Liabilities	\$ <u>3,387,563</u>	\$ <u>3,326,938</u>	<u>1.82%</u>
Net Position			
Investment in Capital Assets	\$ 553,790	\$ 640,312	(13.51%)
Restricted	7,096,480	4,635,297	53.10%
Unrestricted	<u>1,610,329</u>	<u>2,613,795</u>	(38.39%)
Total Net Position	\$ <u>9,260,599</u>	\$ <u>7,889,404</u>	<u>17.38%</u>

FINANCIAL ANALYSIS OF THE DEKALB COUNTY BOARD OF HEALTH

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

	Changes in Net Position Governmental Activities		Percentage Increase (Decrease)
	<u>2014</u>	<u>2013</u>	
Revenues			
Operating Grants and Contributions	\$ 19,183,316	\$ 19,588,749	(2.07%)
Charges for Services	<u>12,356,310</u>	<u>14,363,626</u>	(13.97%)
Total Revenues	\$ <u>31,539,626</u>	\$ <u>33,952,375</u>	(7.11%)
Expenses			
Public Health	\$ 18,642,058	\$ 19,037,936	(2.08%)
WIC Programs	4,676,348	4,499,025	3.94%
Other Programs	<u>6,850,025</u>	<u>8,220,749</u>	(16.67%)
Total Expenses	\$ <u>30,168,431</u>	\$ <u>31,757,710</u>	(5.00%)
Increase/(Decrease) in Net Position	\$ <u>1,371,195</u>	\$ <u>2,194,665</u>	(37.52%)

Governmental Revenues exceeded Expenses for FY2014 by \$1,371,195.

Grant-in-Aid of \$15,602,231 accounts for 49% of the DeKalb County Board of Health's total revenues of \$31,562,015. Salaries and Fringe Benefits of \$22,682,842 account for 76% of the DeKalb County Board of Health's expenditures.

- The Board operates as a public health agency within the State of Georgia, and is governed by existing laws and regulations regarding the care and treatment of its patients. The primary emphasis of these guidelines is that no individual will be refused medical services due to an inability to pay.
- The Board's total revenues for FY2014 were \$31,539,626, during this fiscal year compared to \$33,952,375 in FY2013. Additionally, FY2014 State Grant-in-Aid was \$15,602,231 which is 2.90% higher than the previous year. County Non-Participating revenue was \$2,431,351 which is 21% lower than FY2013. Total fees for FY2014 were \$8,088,934, up from \$7,556,623 in FY2013.
- Total FY2014 expenditures were \$30,168,431, which is \$1,589,279, or 5% lower than FY2013. Personnel expenditures were \$22,682,842, which is .4% higher than FY2013. Contract expenditures were 67% lower or \$1,661,607 less than last fiscal year, due to the end of the CPPW contract during FY2013.
- The Board's financial stability from year-to-year is somewhat dependent on its ability to carry over patient-generated fees from one fiscal year into the following fiscal year to meet total annual funding requirements. The State allows the Board to re-budget and spend carry over funding income in the subsequent year of receipt. Administrative claiming income is also included as this type of funding. The administrative claiming income is designed to obtain Medicaid reimbursement for administrative costs for non-clinical, population-based services attributable to those who are Medicaid eligible.
- The Board of Health had a 13.51%, or \$86,522 decrease invested in Capital Assets. The Board of Health had a 17.38% or \$1,371,195 increase in net position of Governmental Activities.

Governmental Funds

General Fund

The DeKalb County Board of Health's General Fund is the main operating fund of the DeKalb County Board of Health. It is used to account for all financial resources that are not restricted by externally imposed requirements. As of June 30, 2014, total assets, as reflected on page 10, were \$11.6 million and total liabilities were \$2.1 million. The ending unassigned fund balance, excluding the assigned fund balances of \$7,096,480, is \$2,434,514. Total sources of funds of \$31,562,015 exceeded the total uses of funds of \$29,977,276 by \$1,584,739.

BUDGETS

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

USING THIS ANNUAL REPORT

This annual report consists of the Board's Statement of Net Position, the Statement of Activities, the Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position, the Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities, the Balance Sheet, the Statement of Revenues and Expenditures, the Statement of Changes in Fund Balances, the Notes to the Financial Statements (on pages 14 through 24), and a series of 50 separate revenue and expenditure statements starting on page 25, which reflect the financial status of every community public health program that received funding during this fiscal year. While a major portion of the Board's financial activities are performed within the PH001 community program, which appears on page 25, the funding and levels depicted in the other community programs provide some insight into the cost of operating the various projects and activities on an annual basis. It is important to recognize that many of the smaller community programs, while requiring specific program objectives, do not provide even minimal staffing, thereby taxing the capabilities of Board management to fund and supervise an ever-widening range of separate and distinct projects.

Reporting to the DeKalb County Board of Health as a Whole

Statement of Financial Activities

An analysis of the Board's annual performance must be measured not only in terms of the changes in revenues and expenditures, but also in terms of the level of public health services provided in DeKalb County. The Board has strived for many years to position it, both geographically and financially, to serve large segments of the community population. For FY2014, the Board had patient encounters totaling in excess of \$5.9 million. However, this information must be viewed in terms of new programs and services provided during the year, including increased emphasis on meeting emergency preparedness requirements, and a focus on efforts to make the community more health educated and conscious of the importance of good health. Despite the many uncertainties that were encountered during the year, Board employees continued to demonstrate that patient services and needs were a priority.

The Statements of Net Position (page 8) reflects Total Assets of \$12.6 million. Unassigned cash equals \$6.3 million, or 50.01% of the total. The Total Assets increased 12.77%, from last year. The Liabilities and Net Position portion of the Statements of Net Position reflects Net Position of \$9.2 million. In the liabilities section, an amount due to DPH is shown as \$1.5 million. The majority of this balance represents the payback of grant funds that were issued as initial operating advances at the beginning of the fiscal year. Other balances of previously funded, yet unspent programmatic obligations are also being classified as liabilities that are due back to DPH. These amounts reflect balances calculated by our independent auditors. An offsetting receivable indicated as due from DPH is stated at \$2.6 million, which is for June 2014 programmatic reimbursements and fiscal yearend adjustments.

The Board staff seeks to identify additional public health grants, contracts and state programs that will provide an even wider range of services to county citizens than those currently available. This effort is a major administrative task and requires a significant level of coordination from the time the proposal is initially submitted until the services are ultimately delivered in one or more of the health centers or outreach sites within the community.

The Board has placed considerable emphasis on the timely submission of expenditure reports relating to the execution and performance of contract or grant requirements. While we have expanded the number of projects through contractual or grant awards, these agreements often limit the processing of reimbursement requests to those costs that have actually been incurred. While this matter does not create an immediate cash flow problem for the Board, the elapsed time from the end of the month in which the expenditures were recorded until the receipt of reimbursement frequently results in a forty-five day waiting period.

The Board of Health's Other Financial Activities

Fiduciary Responsibilities

State of Georgia Retirement System - Board employees are entitled to participate in the state employees' retirement system. Since all employee contributions to the retirement plan must be accurately documented, the Board's payroll staff is responsible for the deduction of all retirement contributions from employee pay checks and the subsequent transfer and documentation of these amounts to the state Retirement System.

State of Georgia Health Benefit Plan-Salaried Board employees may enroll in the State Health Benefit Plan (SHBP). The annual enrollment period is a significant administrative undertaking involving both the Human Resources and Payroll staff. The payroll workload associated with this task requires a strict accounting of deductions for every employee based on their selections. The accurate maintenance of this information is critical to the employees as well as the financial obligations of the Board of Health.

Deferred Compensation - The Board has entered into arrangements with Nationwide Retirement Solutions and the Government Employee Benefits Corporation of Georgia (GEBCorp) to offer employees retirement assistance and related advice in connection with their deferred compensation plan. These benefits are available to salaried employees through scheduled payroll deductions, which are then forwarded to Nationwide and GEBCorp at the end of each pay period. Both plans are considered 457 Deferred Compensation Plans. Employees are also eligible to participate in the state-sponsored 401(k) Plan.

THE BOARD OF HEALTH AS A WHOLE

The Board of Health consists of seven members as defined under state statutes, representing all county areas. The District Health Director is the Chief Executive Officer and is designated to manage day-to-day activities.

The DeKalb County Board of Health is an integral part of the public health structure within the State of Georgia and provides community public health services in accordance with those policies and procedures promulgated by Georgia's Department of Public Health. Under this relationship, the DeKalb County Board of Health's employees are entitled to receive State of Georgia benefits such as health insurance and state retirement. Other benefits include malpractice coverage for assigned physicians and dentists, vehicle liability insurance and access to state contract pricing.

Board representatives also maintain close ties with other public health organizations within the Metropolitan Atlanta area, including; Emory University, the Center for Disease Control, Grady Health System, and other activities engaged in providing community public health services.

ECONOMIC CONDITIONS AND THE BOARD'S FUTURE ACTIVITIES

FY2014 Budgetary Issues

The 2014 Budget was amended to include an additional \$1.4 million of Prior Year Program Income identified in the FY2013 audit. These funds were made available from salary savings. As the vacancy rate declines due to increased hiring and measures taken to increase nursing salaries, more fee revenue will be used in operations and less Prior Year Program Income will be available.

The biggest concern to the budget of the Board of Health is the rise in fringe benefit costs. The rate for 2014 was 56.89% and the 2015 rate is 60.06%. As the fringe benefit rate continues to increase, the personal services costs for the Board of Health increase. These increases are driven by the cost of healthcare and retirement. Although the State provides funds for increased costs for employees in state funded programs, the federal and grant funded programs have to absorb the increased costs leaving less funds for operating expenses.

Financial Management of Board Activities

The Board's financial management tools and procedures have evolved over a long period and require input from the management team to those program managers responsible for community public health programs. The Board observes a detailed budget development process that is closely monitored from the time that it is initiated until the fiscal year budget proposal is presented to and approved by the Board of Health members. The proposed budget must undergo intense scrutiny by the Health Director and Finance, Budget Team before it is reviewed and accepted by the Budget Committee, consisting of three (3) Board of Health members. Once approved by the Board of Health, the individual budgets for every community public health program is distributed through management reports on a monthly basis. Reports are produced at various consolidation levels, including budget unit, program, major organizational components and the overall Board summary. A meeting of Board members is held bi-monthly to review significant activities that may have occurred and those scheduled in the future. The meeting agenda always includes a presentation of the Board's financial posture by the Chief Financial Officer.

CONTACTING THE BOARD'S FINANCIAL MANAGEMENT

This financial report has been prepared to provide DeKalb County citizens, taxpayers, patients, and community groups with information concerning the Board's finances and fully account for those funds entrusted to the Board. If you have questions about this report or need additional financial information, please contact Brenda K. Smith, Chief Financial Officer, 445 Winn Way, P.O. Box 987, Decatur, Georgia 30031 (Telephone: AC 404-294-3831).

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

STATEMENT OF NET POSITION

June 30, 2014

ASSETS AND DEFERRED OUTFLOWS	<u>GOVERNMENTAL ACTIVITIES</u>
Current Assets	
Cash	\$ 6,337,930
Cash - Restricted	1,605,491
Due from DPH	2,655,084
Contracts Receivable	1,014,233
Fees Receivable	<u>481,634</u>
Total Current Assets	\$ <u>12,094,372</u>
Capital Assets	
Capital Assets, Net of Accumulated Depreciation, Where Applicable	<u>553,790</u>
Total Assets	\$ <u>12,648,162</u>
Deferred Outflow	\$ <u>-</u>
Total Assets and Deferred Outflows	\$ <u>12,648,162</u>
LIABILITIES AND DEFERRED INFLOWS	
Current Liabilities	
Accounts Payable	\$ 530,130
Due to DPH	1,524,731
Due to Other Agencies	26,883
Compensated Absences	<u>261,164</u>
Total Current Liabilities	\$ <u>2,342,908</u>
Non-Current Liabilities	
Compensated Absences	<u>1,044,655</u>
Total Liabilities	\$ <u>3,387,563</u>
Deferred Inflows	\$ <u>-</u>
NET POSITION	
Investment in Capital Assets	\$ 553,790
Restricted for Special Use	7,096,480
Unrestricted	<u>1,610,329</u>
Total Net Position	\$ <u>9,260,599</u>

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

STATEMENT OF ACTIVITIES

For The Fiscal Year Ended June 30, 2014

<u>Functions</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Total Governmental Activities</u>
Governmental Activities:				
Public Health	\$ 18,642,058	\$ 9,096,224	\$ 9,866,196	\$ 320,362
WIC Programs	4,676,348	-	4,676,348	-
Other Programs	<u>6,850,025</u>	<u>3,260,086</u>	<u>4,640,772</u>	<u>1,050,833</u>
	<u>\$ 30,168,431</u>	<u>\$ 12,356,310</u>	<u>\$ 19,183,316</u>	
				\$ 1,371,195
				<u>7,889,404</u>
				<u>\$ 9,260,599</u>

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2014

ASSETS AND DEFERRED OUTFLOWS	<u>GENERAL FUND</u>
Current Assets	
Cash and Cash Equivalents	\$ 6,337,930
Cash - Restricted	1,605,491
Contracts Receivable	1,014,233
Due from DPH	<u>2,655,084</u>
Total Current Assets	\$ <u>11,612,738</u>
Deferred Outflows	\$ <u> -</u>
Total Assets and Deferred Outflows	\$ <u>11,612,738</u>
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	
Current Liabilities	
Accounts Payable	\$ 530,130
Due to DPH	1,524,731
Due to Other Agencies	<u>26,883</u>
Total Current Liabilities	\$ <u>2,081,744</u>
Deferred Inflows	\$ <u> -</u>
Fund Balance	
Unassigned	\$ 2,434,514
Assigned	
Board Designated	2,059,486
Prior Year Income Fund	<u>5,036,994</u>
Total Fund Balance	\$ <u>9,530,994</u>
Total Liabilities, Deferred Inflows and Fund Balance	\$ <u>11,612,738</u>
 Amounts reported for Governmental Activities in the Statement of Net Position are different because:	
Fund Balance	\$ 9,530,994
Fees receivable that are not available to pay for current period expenditures.	481,634
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the Fund Financial Statements.	553,790
Compensated absences that are not due and payable in the current period and, therefore, are not reported in the Fund Financial Statements.	(<u>1,305,819</u>)
Net Position of Governmental Activities	\$ <u>9,260,599</u>

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - GOVERNMENTAL FUNDS

For The Fiscal Year Ended June 30, 2014

	<u>GENERAL FUND</u>
REVENUES	
Georgia Department of Public Health	
Grant-In-Aid	\$ 15,602,231
Contracts	2,158,195
State - Other	150,445
Other Federal Funding	429,683
Restricted Revenues	35,253
County Participating	1,149,734
County Non-Participating	2,431,351
Outpatient Client Fees	3,960,756
Outpatient Medicaid	1,858,391
Outpatient Medicare	108,191
Administrative Claiming	1,916,804
Other Local Funds	244,792
Intra/Inter Agency	<u>1,516,189</u>
TOTAL REVENUES	\$ <u>31,562,015</u>
EXPENDITURES	
Direct Salaries and Fringe Benefits	\$ 22,682,842
Equipment	547,838
Travel	175,096
Vehicle Expense	42,361
Supplies and Materials	1,038,655
Computer Expenses	122,232
Communications	300,495
Utilities	398,994
Translation Services	100,306
Printing	66,001
Repairs and Maintenance	571,963
Rent	14,400
Insurance and Bonding	10,308
Postage	40,035
Direct Client Benefits	278,865
Training	52,312
Pharmacy	932,824
Contracted Services	817,347
Other Operating Expenditures	338,697
Intra/Inter Agency	393,979
Indirect Costs	<u>1,051,726</u>
TOTAL EXPENDITURES	\$ <u>29,977,276</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,584,739
FUND BALANCE - BEGINNING OF YEAR	<u>7,946,255</u>
FUND BALANCE - END OF YEAR	\$ <u>9,530,994</u>

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
 COMBINED STATEMENT OF CHANGES IN FUND BALANCES

For The Fiscal Year Ended June 30, 2014

		ASSIGNED		
	UNASSIGNED FUND	PRIOR YEAR INCOME FUND	BOARD DESIGNATED	TOTAL
FUND BALANCES JULY 1, 2013	\$ 3,310,958	\$ 3,753,103	\$ 882,194	\$ 7,946,255
ADDITIONS:				
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	369,551	-	-	369,551
Operating Transfers In	-	5,036,994	-	5,036,994
Fund Transfers	-	-	1,245,995	1,245,995
Restricted Revenues	-	-	35,253	35,253
TOTAL FUND BALANCES AND ADDITIONS	\$ <u>3,680,509</u>	\$ <u>8,790,097</u>	\$ <u>2,163,442</u>	\$ <u>14,634,048</u>
DEDUCTIONS:				
Operating Transfers Out	\$ -	\$ 3,753,103	\$ -	\$ 3,753,103
Use of Restricted Funds	-	-	103,956	103,956
Fund Transfers	<u>1,245,995</u>	-	-	<u>1,245,995</u>
TOTAL DEDUCTIONS	\$ <u>1,245,995</u>	\$ <u>3,753,103</u>	\$ <u>103,956</u>	\$ <u>5,103,054</u>
FUND BALANCES JUNE 30, 2014	\$ <u>2,434,514</u>	\$ <u>5,036,994</u>	\$ <u>2,059,486</u>	\$ <u>9,530,994</u>

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

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

For The Fiscal Year Ended June 30, 2014

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

Net change in fund balances		\$ 1,584,739
<p>Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. These amounts represent the adjustments necessary in the current period:</p>		
Depreciation Expense	(193,132)
Capital Outlay		106,610
<p>Fee revenues, net of allowance for doubtful accounts, in the Statement of Activities that do not provide current financial resources are not reported as revenues in the Funds.</p>		
	(22,389)
<p>Compensated absences expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
	(<u>104,633)</u>
Change in Net Position of Governmental Activities		\$ <u>1,371,195</u>

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

The accounting policies of the DeKalb County Board of Health are based upon accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with the subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of these accounting policies are described below.

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

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

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

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

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

The following GASB Statements became effective July 1, 2014:

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

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

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

REPORTING ENTITY

The DeKalb County Health Department is governed by the DeKalb County Board of Health. These financial statements report only the financial activities of the DeKalb County Board of Health. These financial statements are included as a discretely presented component unit of DeKalb County, Georgia. The Board does not exercise any authority over any other entity which would require inclusion in these financial statements as required by GASB 14, the financial reporting entity.

GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

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

The Statement of Activities reports the expenses of a given function or activity and are offset by program revenues. Direct expenses are those that are clearly identifiable to activities within a specific function or identifiable program. Program revenues include 1.) Charges to clients for services provided by the Agency, and 2.) Grants and contributions that are restricted to meeting the operational requirement of a particular function or identifiable program as specified by DPH and other granting agencies. Intra/Inter agency revenues and expenses are not reflected in the Statement of Activities.

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

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

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

BASIS OF PRESENTATION

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

GASB Statement 34 *Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments* sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Board of Health electively added funds, as major funds, which either had debt outstanding or specific community focus. The non-major governmental funds are combined in a single column in the fund financial statements. The Board of Health has no non-major governmental funds.

Governmental Funds

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

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

BASIS OF ACCOUNTING

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

Accrual

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

Modified Accrual

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

FUND BALANCES

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

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

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

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

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

The Board of Health's capital assets with useful lives of more than one year are stated at historical cost. Donated assets are stated at fair value on the date of the donation. The Board of Health's policy is to capitalize all assets with a cost of \$5,000 or more. The cost of normal repairs and maintenance that do not add to the asset value or materially extend the useful lives are not capitalized. Capital assets cumulative amounts include only those assets that the Board of Health holds title. Capital assets are depreciated using the straight-line method. Estimated useful lives, in years, for depreciable assets are as follows:

Computer Equipment	5
Furniture and Other Equipment	5
Vehicles	5

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

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

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

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

Certain significant estimates in this financial statement include:

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

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

The DeKalb County, Georgia Board of Health does not own any buildings.

NOTE 2 - DEPOSITS AND INVESTMENTS

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

As reported in the Statement of Net Position:

Cash and cash equivalents	\$	6,337,930
Cash - Restricted		<u>1,605,491</u>
		<u>7,943,421</u>
Cash deposited with financial institutions	\$	<u>7,943,421</u>

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

Custodial credit risk - deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2014, the Board of Health did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

NOTE 3 - DUE TO/FROM DPH

The DeKalb County, Georgia Board of Health has grants and contracts receivable from and advances payable to the Georgia Department of Public Health (DPH) for the fiscal year ended June 30, 2014 as follows:

<u>Program Number</u>	<u>June 30, 2014</u>	<u>Due From</u>	<u>Due To</u>	<u>Net</u>
Public Health Master Agreement #40400-001-14141004				
001	Public Health	\$ 925,737	\$ 462,869	\$ 462,868
007	WIC - Nutrition Education	13,197	449	12,748
009	WIC - Breastfeeding	(8,881)	332	(9,213)
024	Children's 1 st - 2	59,780	20,015	39,765
031	TB Case Management	36	-	36
056	Breast Test & More	12,950	735	12,215
066	Immunization	27,674	1,055	26,619

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 3 - DUE TO/FROM DPH - CONTINUED

<u>Program Number</u>	<u>June 30, 2014 - Continued</u>	<u>Due From</u>	<u>Due To</u>	<u>Net</u>
072	Tuberculosis Case Management - Additional	\$ 8,631	\$ 3,274	\$ 5,357
076	Oral Health	12,550	3,285	9,265
101	Family Planning Extended Services	66,918	-	66,918
112	Early Intervention	25,619	-	25,619
166	Georgia Personal Responsibility Education Program	70,589	-	70,589
186	Increasing HPV Coverage Rates	-	270	(270)
245	EPI Capacity	9,449	5,135	4,314
265	Childhood Lead Poisoning	7,041	2,592	4,449
270	BP1-5 Public Health Emergency Preparedness	69,225	34,817	34,408
273	BP1-Cities Readiness Initiatives (CRI)	36,972	7,361	29,611
280	EPI Capacity/Additional	2,503	1,350	1,153
283	STD Prevention Clinical Services	11,667	1,050	10,617
301	WIC Cost Pool	280,502	326,062	(45,560)
304	Tuberculosis Data Manager - DeKalb	10,746	1,431	9,315
306	Youth Development Coordinator	12,946	6,195	6,751
329	Breastfeeding Peer Counseling	41,490	14,087	27,403
336	Direct Observed Therapy	3,841	-	3,841
367	Comprehensive STD Program	9,800	-	9,800
401	CP Family Planning	127,835	9,209	118,626
405	State Cervical Cancer Program	5,237	2,495	2,742
409	Cost Pool - CMS Clinics	107,542	41,543	65,999
417	Tobacco Use Prevention	-	270	(270)
425	GPHL Immunization & Screening	157	900	(743)
460	CMS Newborn Hearing Screening	3,828	1,945	1,883
461	UNHSI Salaries	14,746	5,197	9,549
464	State Breast & Cervical Cancer	13,174	3,487	9,687
466	Health Promotion Initiative	7,696	2,350	5,346
543	Infants and Toddlers with Disabilities	60,439	1,263	59,176
544	Tuberculosis Elimination and Laboratory	14,438	-	14,438
566	Hospital Preparedness Program	18,276	9,381	8,895
607	District 3-5 - DeKalb County Administrative Cadre	8,714	-	8,714
643	WIC Direct	87,537	71,444	16,093
	Subtotal	\$ 2,180,601	\$ 1,041,848	\$ 1,138,753

June 30, 2014

Audit Adjustments:

225	Ryan White Part I	\$ -	\$ 1,971	\$ (1,971)
249	Case Management Services	-	1,644	(1,644)
264	BCCP	-	447	(447)
	Subtotal	\$ -	\$ 4,062	\$ (4,062)

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 3 - DUE TO/FROM DPH - CONTINUED

<u>Program Number</u>	<u>Due From</u>	<u>Due To</u>	<u>Net</u>
<u>June 30, 2011</u>			
Audit Settlement:			
001 Public Health	\$ 393,132	\$ -	\$ 393,132
056 Breast Test and More	-	7	(7)
101 Family Planning	-	11,943	(11,943)
134 Children's First Statewide Evaluation	-	101	(101)
224 Susan G. Komen Foundation	-	8	(8)
238 Teen Center Youth Development	-	268	(268)
241 Bioterrorism - Other Acts	-	1	(1)
245 EPI Capacity	-	90	(90)
247 Public Health Emergency Response	-	1,660	(1,660)
329 Breastfeed Peer Counseling	-	265	(265)
336 Direct Observed Therapy	-	180	(180)
401 Cost Pool - Family Planning	-	47	(47)
409 Cost Pool - CMS Clinics	-	29,963	(29,963)
450 Community Health Initiative	-	1,339	(1,339)
451 Federal Funding Assistance	-	446	(446)
464 State Breast and Cervical Cancer	-	330	(330)
543 Infants and Toddlers with Disabilities	-	43,099	(43,099)
564 Public Health Emergency Preparedness	-	291	(291)
565 Preparedness and Response for Bioterrorism	-	15,755	(15,755)
579 BCW/ARRA of 2009 Part C Early Intervention	-	709	(709)
643 WIC Direct	-	9,023	(9,023)
Subtotal	\$ <u>393,132</u>	\$ <u>115,525</u>	\$ <u>277,607</u>
<u>June 30, 2010</u>			
Audit Settlement:			
056 Breast Test and More	\$ -	\$ 9,980	\$ (9,980)
409 Children's Medical Services	-	10,424	(10,424)
415 Babies Born Healthy	-	51,950	(51,950)
464 BCCP	-	151	(151)
524 Komen for the Cure Breast Cancer Program	-	4,496	(4,496)
564 Public Health Emergency Preparedness	-	21,817	(21,817)
564 Public Health Emergency Preparedness	-	430	(430)
564 Public Health Emergency Preparedness	-	636	(636)
565 Preparedness and Response for Bioterrorism	-	22,912	(22,912)
565 Preparedness and Response for Bioterrorism	38,000	-	38,000
565 Preparedness and Response for Bioterrorism	-	375	(375)
565 Preparedness and Response for Bioterrorism	-	233	(233)
565 Preparedness and Response for Bioterrorism	-	9,373	(9,373)

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 3 - DUE TO/FROM DPH - CONTINUED

<u>Program Number</u>	<u>Due From</u>	<u>Due To</u>	<u>Net</u>
<u>June 30, 2010 - Continued</u>			
568 H1N1 Phase 1 FA 1 Planning	\$ 43,351	\$ -	\$ 43,351
568 H1N1 Phase 1 FA 1 Planning	-	677	(677)
568 H1N1 Phase 1 FA 1 Planning	-	2,100	(2,100)
568 H1N1 Phase 1 FA 1 Planning	-	7,500	(7,500)
568 H1N1 Phase 1 FA 1 Planning	-	5	(5)
571 H1N1 Phase 3 Mass Vaccine	-	5,954	(5,954)
Subtotal	\$ <u>81,351</u>	\$ <u>149,013</u>	\$ (<u>67,662</u>)
<u>June 30, 2009</u>			
Audit Settlement:			
112 Early Intervention	\$ -	\$ 34,654	\$ (34,654)
415 Babies Born Health	-	95,902	(95,902)
409 Children's Medical Services	-	59,522	(59,522)
056 Breast Test and More	-	24,205	(24,205)
Subtotal	\$ <u>-</u>	\$ <u>214,283</u>	\$ (<u>214,283</u>)
TOTAL	\$ <u>2,655,084</u>	\$ <u>1,524,731</u>	\$ <u>1,130,353</u>

NOTE 4 - CONTRACTS RECEIVABLE

Maintenance Support - Shared Facilities	\$ 44,745
Building Support - Grady	24,561
Ryan White - Title III	38,460
HOPWA	15,132
Ryan White - Title I	168,887
Recreation Service - Summer Voucher Program	8,436
High Impact HIV Prevention - Fulton County	17,647
Medicaid Administrative Claiming	450,197
Safe Communities Project - GOHS	10,760
Youth Risk Behavior Survey	2,951
IEA Comp HIV Prevention - Fulton County	<u>232,457</u>
	\$ <u>1,014,233</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 5 - OPERATING TRANSFERS

Under policies and procedures of DPH, the DeKalb County, Georgia Board of Health is allowed to carry forward (to the succeeding fiscal period) certain fees collected, provided the fees were not used to fund expenditures when they were collected. Transfers (Out) represents program fees collected during the fiscal year ended June 30, 2014 (FY'14) and not used to fund FY'14 expenditures. Transfers In represents fees collected during FY'14 and used to fund FY'15 expenditures.

NOTE 6 - PRIOR YEAR INCOME FUND

Prior year income fund represents that portion of fees transferred out in FY2014 as follows:

<u>REVENUES (FEE) DESCRIPTION</u>	<u>June 30, 2014 REVENUES</u>	<u>June 30, 2014 EXPENDITURES</u>	<u>TRANSFERRED OUT</u>
Outpatient Fees	\$ <u>8,088,934</u>	\$ <u>3,051,940</u>	\$ <u>5,036,994</u>

NOTE 7 - CAPITAL ASSETS

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

	<u>Balance June 30, 2013</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance June 30, 2014</u>
Equipment and Vehicles	\$ 2,081,110	\$ 106,610	\$ -	\$ 2,187,720
Accumulated Depreciation	(1,440,798)	(193,132)	-	(1,633,930)
Governmental Activities Capital Assets, Net	\$ <u>640,312</u>	\$ (<u>86,522</u>)	\$ -	\$ <u>553,790</u>

NOTE 8 - COMPENSATED ABSENCES

Non-current liabilities on the statement of net position are made up of compensated absences payable at June 30, 2014. All of the compensated absences are related to governmental activities. Changes in compensated absences for FY14 are as follows:

	<u>Balance June 30, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2014</u>
	\$ <u>1,201,186</u>	\$ <u>104,633</u>	\$ -	\$ <u>1,305,819</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 9 - RETIREMENT PLAN

The employees of the DeKalb County, Georgia Board of Health are covered by the Employee's Retirement System of the State of Georgia and the Georgia Defined Contribution and Georgia State Employee Pension Savings Plans. Total retirement contributions for the year ended June 30, 2014 were \$2,267,084 based on qualifying salaries of \$12,912,246. Total Defined Contribution Plan contributions for the year ended June 30, 2014 were \$1,727,845 based on qualifying salaries of \$9,359,947. Total Georgia State Employee Pension Savings Plan contributions for the year ended June 30, 2014 were \$539,239 based on qualifying salaries of \$3,552,299. Ten year historical information may be obtained from the Employee's Retirement System of Georgia or the Georgia Defined Contribution Plan.

NOTE 10 -SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through December 19, 2014, the date on which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

PUBLIC HEALTH PROGRAM - 001

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 5,951,759	\$ 6,330,113	\$ 6,330,113	\$ -
Other	-	449,103	83,870	(365,233)
County Participating	1,254,255	1,254,255	1,149,734	(104,521)
County Non-Participating	2,651,379	2,651,379	2,386,349	(265,030)
Intra/Inter Agency	1,316,274	1,351,602	1,376,225	24,623
Prior Year - Admin. Claiming Income	1,595,632	1,554,761	1,916,804	362,043
Qualifying Local Funds	118,845	123,845	48,473	(75,372)
Vital Records	537,000	537,000	574,661	37,661
Insurance Payments	174,000	174,000	191,706	17,706
Client Fees	2,276,262	1,856,262	1,874,388	18,126
Medicare Fees	90,000	90,000	108,191	18,191
Outpatient Medicaid	296,230	296,230	209,977	(86,253)
Medicaid - DSPS	832,500	832,500	779,958	(52,542)
Medicaid - Health Check	430,500	430,500	406,418	(24,082)
Medicaid - PCM	353,000	353,000	258,925	(94,075)
Medicaid - Case Management	56,000	56,000	9,459	(46,541)
EH Fees - Food Establishment	1,372,296	1,372,296	1,306,359	(65,937)
TOTAL REVENUES	<u>\$19,305,932</u>	<u>\$19,712,846</u>	<u>\$19,011,610</u>	<u>\$ (701,236)</u>
EXPENDITURES				
Direct Salaries	\$16,366,758	\$16,362,229	\$14,295,120	\$ (2,067,109)
Equipment	399,540	407,188	407,188	-
Other Operating Expense	3,852,462	5,744,791	2,634,609	(3,110,182)
Inter/Intra Agency	5,037	26,322	26,322	-
Indirect Costs	-	530	-	(530)
TOTAL EXPENDITURES	<u>\$20,623,797</u>	<u>\$22,541,060</u>	<u>\$17,363,239</u>	<u>\$ (5,177,821)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$(1,317,865)</u>	<u>\$(2,828,214)</u>	<u>\$ 1,648,371</u>	<u>\$ 4,476,585</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 1,317,865	\$ 2,828,214	\$ 3,685,562	\$ 857,348
Transfers (Out)	-	-	(4,964,382)	(4,964,382)
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ 1,317,865</u>	<u>\$ 2,828,214</u>	<u>\$(1,278,820)</u>	<u>\$(4,107,034)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 369,551</u>	<u>\$ 369,551</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

WIC - NUTRITION EDUCATION PROGRAM - 007

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 19,000</u>	<u>\$ 69,181</u>	<u>\$ 64,843</u>	<u>\$ (4,338)</u>
EXPENDITURES				
Other Operating Expenditures	<u>\$ 19,000</u>	<u>\$ 69,181</u>	<u>\$ 64,843</u>	<u>\$ (4,338)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

WIC - BREASTFEEDING PROGRAM - 009

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health Grant-In-Aid	\$ 55,600	\$ 84,588	\$ 66,063	\$ (18,525)
EXPENDITURES				
Other Operating Expenditures	\$ 55,600	\$ 84,588	\$ 66,063	\$ (18,525)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CHILDREN'S 1ST - 2 - 024

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 321,008	\$ 331,858	\$ 331,858	\$ -
Medicaid - Case Management	-	-	21,402	21,402
Insurance Payments	-	-	348	348
TOTAL REVENUES	\$ 321,008	\$ 331,858	\$ 353,608	\$ 21,750
EXPENDITURES				
Direct Salaries	\$ 247,328	\$ 287,914	\$ 286,380	\$ (1,534)
Equipment	3,200	1,000	593	(407)
Other Operating Expenditures	39,933	31,150	27,713	(3,437)
Indirect Costs	30,547	37,959	37,321	(638)
TOTAL EXPENDITURES	\$ 321,008	\$ 358,023	\$ 352,007	\$ (6,016)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (26,165)	\$ 1,601	\$ 27,766
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ 26,165	\$ 20,150	\$ (6,015)
Transfers (Out)	-	-	(21,751)	(21,751)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 26,165	\$ (1,601)	\$ (27,766)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

TB CASE MANAGEMENT - 031

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ 525	\$ 525	\$ 336	\$ (189)
EXPENDITURES				
Other Operating Expenditures	\$ 489	\$ 489	\$ 300	\$ (189)
Indirect Costs	36	36	36	-
TOTAL EXPENDITURES	<u>\$ 525</u>	<u>\$ 525</u>	<u>\$ 336</u>	<u>\$ (189)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

BREAST TEST & MORE - 056

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health Grant-In-Aid	\$ 67,800	\$ 71,760	\$ 71,026	\$ (734)
EXPENDITURES				
Other Operating Expenditures	\$ 61,020	\$ 71,760	\$ 71,026	\$ (734)
Indirect Costs	6,780	-	-	-
TOTAL EXPENDITURES	\$ 67,800	\$ 71,760	\$ 71,026	\$ (734)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

IMMUNIZATION - 066

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health Grant-In-Aid	\$ 209,970	\$ 208,383	\$ 178,555	\$ (29,828)
EXPENDITURES				
Direct Salaries	\$ 129,480	\$ 106,509	\$ 96,570	\$ (9,939)
Equipment	8,263	2,983	649	(2,334)
Other Operating Expenditures	50,810	76,798	62,405	(14,393)
Indirect Costs	21,417	22,093	18,931	(3,162)
TOTAL EXPENDITURES	\$ 209,970	\$ 208,383	\$ 178,555	\$ (29,828)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

TB CASE MANAGEMENT ADDITIONAL - 072

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 137,733	\$ 93,531	\$ 92,008	\$ (1,523)
Intra/Inter Agency	-	-	1,436	1,436
TOTAL REVENUES	<u>\$ 137,733</u>	<u>\$ 93,531</u>	<u>\$ 93,444</u>	<u>\$ (87)</u>
EXPENDITURES				
Direct Salaries	\$ 123,870	\$ 80,838	\$ 80,838	\$ -
Other Operating Expenditures	13,863	12,693	12,596	(97)
Equipment	-	-	10	10
TOTAL EXPENDITURES	<u>\$ 137,733</u>	<u>\$ 93,531</u>	<u>\$ 93,444</u>	<u>\$ (87)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

ORAL HEALTH - 076

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 36,500	\$ 39,500	\$ 39,500	\$ -
Intra/Inter Agency	1,936	-	-	-
TOTAL REVENUES	<u>\$ 38,436</u>	<u>\$ 39,500</u>	<u>\$ 39,500</u>	<u>\$ -</u>
EXPENDITURES				
Direct Salaries	\$ 36,522	\$ 31,371	\$ 31,371	\$ -
Other Operating Expenditures	1,914	8,129	8,129	-
TOTAL EXPENDITURES	<u>\$ 38,436</u>	<u>\$ 39,500</u>	<u>\$ 39,500</u>	<u>\$ -</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

FAMILY PLANNING EXPANDED SERVICES - 101

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 430,604	\$ 215,302	\$ 215,302	\$ -
Intra/Inter Agency	-	23,562	23,561	(1)
TOTAL REVENUES	<u>\$ 430,604</u>	<u>\$ 238,864</u>	<u>\$ 238,863</u>	<u>\$ (1)</u>
EXPENDITURES				
Direct Salaries	\$ 386,682	\$ 154,076	\$ 154,076	\$ -
Other Operating Expenditures	-	59,462	59,461	(1)
Indirect Costs	43,922	25,326	25,326	-
TOTAL EXPENDITURES	<u>\$ 430,604</u>	<u>\$ 238,864</u>	<u>\$ 238,863</u>	<u>\$ (1)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

TEST, LINK, AND CARE NETWORK - 104

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 137,900	\$ 97,416	\$ 97,416	\$ -
Intra/Inter Agency	-	15,381	16,181	800
TOTAL REVENUES	\$ 137,900	\$ 112,797	\$ 113,597	\$ 800
EXPENDITURES				
Direct Salaries	\$ 119,241	\$ 96,480	\$ 96,479	\$ (1)
Equipment	5,641	5,545	5,546	1
Indirect Costs	13,818	11,572	11,572	-
TOTAL EXPENDITURES	\$ 138,700	\$ 113,597	\$ 113,597	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (800)	\$ (800)	\$ -	\$ 800
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 800	\$ 800	\$ -	\$ (800)
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 800	\$ 800	\$ -	\$ (800)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

EI CASE MANAGEMENT - 112

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 490,162	\$ 422,329	\$ 422,329	\$ -
Intra/Inter Agency	-	78,330	78,330	-
TOTAL REVENUES	<u>\$ 490,162</u>	<u>\$ 500,659</u>	<u>\$ 500,659</u>	<u>\$ -</u>
EXPENDITURES				
Direct Salaries	\$ 419,020	\$ 415,974	\$ 415,974	\$ -
Other Operating Costs	33,875	39,907	39,907	-
Indirect Costs	37,267	44,778	44,778	-
TOTAL EXPENDITURES	<u>\$ 490,162</u>	<u>\$ 500,659</u>	<u>\$ 500,659</u>	<u>\$ -</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CRI - LAW ENFORCEMENT - 133

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 7,225</u>	<u>\$ 7,225</u>	<u>\$ 7,225</u>	<u>\$ -</u>
EXPENDITURES				
Other Operating Expenditures	<u>\$ 7,225</u>	<u>\$ 7,225</u>	<u>\$ 7,225</u>	<u>\$ -</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

GEORGIA PERSONAL RESPONSIBILITY EDUCATION PROGRAM - 166

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 192,993</u>	<u>\$ 192,993</u>	<u>\$ 176,366</u>	<u>\$ (16,627)</u>
EXPENDITURES				
Direct Salaries	\$ 38,997	\$ 38,997	\$ 25,312	\$ (13,685)
Other Operating Expenditures	130,254	130,254	127,312	(2,942)
Intra/Inter Agency	5,043	5,043	5,043	-
Indirect Costs	<u>18,699</u>	<u>18,699</u>	<u>18,699</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 192,993</u>	<u>\$ 192,993</u>	<u>\$ 176,366</u>	<u>\$ (16,627)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

INCREASING HPV COVERAGE RATES - 186

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

ADOLESCENT HEALTH AND YOUTH DEVELOPMENT OUTREACH ICTF - 237

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Other Local Funds	\$ 50,141	\$ 50,141	\$ 9,678	\$ (40,463)
EXPENDITURES				
Direct Salaries	\$ 34,685	\$ 34,685	\$ 9,416	\$ (25,269)
Other Operating Expenditures	13,341	13,341	262	(13,079)
Equipment	2,115	2,115	-	(2,115)
TOTAL EXPENDITURES	<u>\$ 50,141</u>	<u>\$ 50,141</u>	<u>\$ 9,678</u>	<u>\$ (40,463)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

EPI CAPACITY - 245

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 57,051</u>	<u>\$ 57,051</u>	<u>\$ 50,100</u>	<u>\$ (6,951)</u>
EXPENDITURES				
Direct Salaries	\$ 40,411	\$ 40,411	\$ 40,353	\$ (58)
Other Operating Expenditures	10,531	10,531	4,435	(6,096)
Intra/Inter Agency	60	60	-	(60)
Indirect Costs	<u>6,049</u>	<u>6,049</u>	<u>5,312</u>	<u>(737)</u>
TOTAL EXPENDITURES	<u>\$ 57,051</u>	<u>\$ 57,051</u>	<u>\$ 50,100</u>	<u>\$ (6,951)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CHILDHOOD LEAD POISONING - 265

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 77,280	\$ 52,000	\$ 52,000	\$ -
Medicaid - EH	2,000	-	-	-
Medicaid - DSPS	-	1,148	1,148	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL REVENUES	<u>\$ 79,280</u>	<u>\$ 53,148</u>	<u>\$ 53,148</u>	<u>\$ -</u>
EXPENDITURES				
Direct Salaries	\$ 62,047	\$ 51,532	\$ 51,533	\$ 1
Equipment	2,555	-	-	-
Other Operating Expenditures	14,678	2,287	2,286	(1)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	<u>\$ 79,280</u>	<u>\$ 53,819</u>	<u>\$ 53,819</u>	<u>\$ -</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ (671)</u>	<u>\$ (671)</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ 671	\$ 671	\$ -
Transfers (Out)	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ 671</u>	<u>\$ 671</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

BP1-5 PUBLIC HEALTH EMERGENCY PREPAREDNESS - 270

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 505,167	\$ 510,667	\$ 509,667	\$ (1,000)
EXPENDITURES				
Direct Salaries	\$ 306,300	\$ 302,178	\$ 302,175	\$ (3)
Equipment	350	4,317	4,268	(49)
Other Operating Expenditures	151,760	150,028	149,186	(842)
Indirect Costs	46,757	54,144	54,038	(106)
TOTAL EXPENDITURES	\$ 505,167	\$ 510,667	\$ 509,667	\$ (1,000)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

BP1-5 CITIES READINESS INITIATIVE (CRI) - 273

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 82,318	\$ 86,704	\$ 85,704	\$ (1,000)
EXPENDITURES				
Direct Salaries	\$ 57,516	\$ 38,399	\$ 38,399	\$ -
Equipment	-	6,700	6,700	-
Other Operating Expenditures	17,183	32,519	31,519	(1,000)
Indirect Costs	7,619	9,086	9,086	-
TOTAL EXPENDITURES	<u>\$ 82,318</u>	<u>\$ 86,704</u>	<u>\$ 85,704</u>	<u>\$ (1,000)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

EPI CAPACITY/ADDITIONAL - 280

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 15,000</u>	<u>\$ 15,060</u>	<u>\$ 14,867</u>	<u>\$ (193)</u>
EXPENDITURES				
Direct Salaries	\$ 11,546	\$ 11,546	\$ 11,530	\$ (16)
Other Operating Expenditures	1,924	1,924	1,761	(163)
Indirect Costs	<u>1,530</u>	<u>1,590</u>	<u>1,576</u>	<u>(14)</u>
TOTAL EXPENDITURES	<u>\$ 15,000</u>	<u>\$ 15,060</u>	<u>\$ 14,867</u>	<u>\$ (193)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

STD PREVENTIVE CLINICAL SERVICES - 283

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	<u>\$ 11,667</u>	<u>\$ 11,667</u>	<u>\$ 11,667</u>	<u>\$ -</u>
EXPENDITURES				
Intra/Inter Agency	<u>\$ 10,430</u>	<u>\$ 10,430</u>	<u>\$ 10,430</u>	<u>\$ -</u>
Indirect Costs	<u>1,237</u>	<u>1,237</u>	<u>1,237</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 11,667</u>	<u>\$ 11,667</u>	<u>\$ 11,667</u>	<u>\$ -</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

WIC COST POOL - 301

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$3,835,550</u>	<u>\$3,494,143</u>	<u>\$3,448,583</u>	<u>\$ (45,560)</u>
EXPENDITURES				
Direct Salaries	<u>\$3,835,550</u>	<u>\$3,494,143</u>	<u>\$3,448,583</u>	<u>\$ (45,560)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

TB DATA MANAGEMENT - 304

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health Grant-In-Aid	\$ 15,900	\$ 15,900	\$ 15,848	\$ (52)
EXPENDITURES				
Direct Salaries	\$ 13,730	\$ 13,730	\$ 13,683	\$ (47)
Other Operating	485	485	485	-
Indirect Costs	1,685	1,685	1,680	(5)
TOTAL EXPENDITURES	\$ 15,900	\$ 15,900	\$ 15,848	\$ (52)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

YOUTH DEVELOPMENT COORDINATION - 306

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 85,000	\$ 85,000	\$ 85,000	\$ -
Intra/Inter Agency	3,460	5,043	5,043	-
TOTAL REVENUES	<u>\$ 88,460</u>	<u>\$ 90,043</u>	<u>\$ 90,043</u>	<u>\$ -</u>
EXPENDITURES				
Direct Salaries	\$ 79,854	\$ 79,118	\$ 79,118	\$ -
Other Operating Expenditures	1,914	2,740	2,740	-
Indirect Costs	6,692	8,185	8,185	-
TOTAL EXPENDITURES	<u>\$ 88,460</u>	<u>\$ 90,043</u>	<u>\$ 90,043</u>	<u>\$ -</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

BREASTFEEDING PEER COUNSEL - 329

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health Grant-In-Aid	\$ 178,548	\$ 156,520	\$ 152,276	\$ (4,244)
EXPENDITURES				
Direct Salaries	\$ 122,389	\$ 89,204	\$ 89,204	\$ -
Equipment	-	5,120	5,120	-
Other Operating Expenditures	37,947	45,656	41,807	(3,849)
Indirect Costs	18,212	16,540	16,145	(395)
TOTAL EXPENDITURES	\$ 178,548	\$ 156,520	\$ 152,276	\$ (4,244)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

DIRECT OBSERVED THERAPY - 336

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 57,715	\$ 46,126	\$ 46,126	\$ -
Intra/Inter Agency	-	5,577	5,577	-
TOTAL REVENUES	<u>\$ 57,715</u>	<u>\$ 51,703</u>	<u>\$ 51,703</u>	<u>\$ -</u>
EXPENDITURES				
Direct Salaries	\$ 38,443	\$ 45,672	\$ 45,672	\$ -
Other Operating Expenditures	19,272	1,762	1,762	-
Indirect Costs	-	4,269	4,269	-
TOTAL EXPENDITURES	<u>\$ 57,715</u>	<u>\$ 51,703</u>	<u>\$ 51,703</u>	<u>\$ -</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

COMPREHENSIVE STD PROGRAM - 367

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 59,658	\$ 58,660	\$ 58,659	\$ (1)
Intra/Inter Agency	3,101	1,518	1,518	-
TOTAL REVENUES	<u>\$ 62,759</u>	<u>\$ 60,178</u>	<u>\$ 60,177</u>	<u>\$ (1)</u>
EXPENDITURES				
Direct Salaries	\$ 62,759	\$ 58,414	\$ 58,414	\$ -
Other Operating Expenditures	-	1,482	1,481	(1)
Intra/Inter Agency	-	282	282	-
TOTAL EXPENDITURES	<u>\$ 62,759</u>	<u>\$ 60,178</u>	<u>\$ 60,177</u>	<u>\$ (1)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CP FAMILY PLANNING - 401

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 331,444	\$ 409,292	\$ 409,292	\$ -
Insurance Payments	-	200	231	31
Medicaid Family Planning	45,000	45,000	42,215	(2,785)
Family Planning Fees	5,000	5,000	8,415	3,415
TOTAL REVENUES	<u>\$ 381,444</u>	<u>\$ 459,492</u>	<u>\$ 460,153</u>	<u>\$ 661</u>
EXPENDITURES				
Direct Salaries	\$ 199,936	\$ 220,326	\$ 219,946	\$ (380)
Equipment	2,187	4,187	3,906	(281)
Other Operating Expenditures	222,983	194,376	169,796	(24,580)
Intra/Inter Agency	-	6,000	6,000	-
Indirect Costs	33,107	47,398	47,398	-
TOTAL EXPENDITURES	<u>\$ 458,213</u>	<u>\$ 472,287</u>	<u>\$ 447,046</u>	<u>\$ (25,241)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (76,769)</u>	<u>\$ (12,795)</u>	<u>\$ 13,107</u>	<u>\$ 25,902</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 76,769	\$ 12,795	\$ 37,754	\$ 24,959
Transfers (Out)	-	-	(50,861)	(50,861)
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ 76,769</u>	<u>\$ 12,795</u>	<u>\$ (13,107)</u>	<u>\$ (25,902)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

STATE CERVICAL CANCER SCREENING PROGRAM - 405

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	<u>\$ 42,614</u>	<u>\$ 30,440</u>	<u>\$ 20,305</u>	<u>\$ (10,135)</u>
EXPENDITURES				
Other Operating Expenditures	<u>\$ 38,267</u>	<u>\$ 27,213</u>	<u>\$ 18,152</u>	<u>\$ (9,061)</u>
Indirect Costs	<u>4,347</u>	<u>3,227</u>	<u>2,153</u>	<u>(1,074)</u>
TOTAL EXPENDITURES	<u>\$ 42,614</u>	<u>\$ 30,440</u>	<u>\$ 20,305</u>	<u>\$ (10,135)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

CMS CLINICS - 409

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 465,173	\$ 461,592	\$ 461,592	\$ -
Medicaid DSPS	5,000	7,531	7,532	1
Insurance Payments	-	307	307	-
TOTAL REVENUES	<u>\$ 470,173</u>	<u>\$ 469,430</u>	<u>\$ 469,431</u>	<u>\$ 1</u>
EXPENDITURES				
Direct Salaries	\$ 319,128	\$ 313,791	\$ 313,791	\$ -
Equipment	250	785	785	-
Other Operating Expenditures	100,968	118,884	118,884	-
Indirect Costs	49,827	42,910	42,911	1
TOTAL EXPENDITURES	<u>\$ 470,173</u>	<u>\$ 476,370</u>	<u>\$ 476,371</u>	<u>\$ 1</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ (6,940)</u>	<u>\$ (6,940)</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ 6,940	\$ 6,940	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ 6,940</u>	<u>\$ 6,940</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

REDUCTION OF TOBACCO USE - 417

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 150</u>	<u>\$ (2,850)</u>
EXPENDITURES				
Other Operating Expenditures	<u>\$ 2,722</u>	<u>\$ 2,722</u>	<u>\$ 134</u>	<u>\$ (2,588)</u>
Indirect Costs	<u>278</u>	<u>278</u>	<u>16</u>	<u>(262)</u>
TOTAL EXPENDITURES	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 150</u>	<u>\$ (2,850)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

GPHL IMMUNIZATION & SCREENING - 425

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health Grant-In-Aid	\$ 10,000	\$ 10,000	\$ 8,910	\$ (1,090)
EXPENDITURES				
Other Operating Expenditures	\$ 8,980	\$ 8,940	\$ 7,965	\$ (975)
Indirect Costs	1,020	1,060	945	(115)
TOTAL EXPENDITURES	10,000	10,000	8,910	(1,090)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

OUTPATIENT UNHSI / AUDIOLOGY SUPPORT - 460

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ 21,612	\$ 21,612	\$ 18,770	\$ (2,842)
EXPENDITURES				
Direct Salaries	\$ 11,702	\$ 11,702	\$ 11,034	\$ (668)
Equipment	200	97	-	(97)
Other Operating Expenditures	7,506	7,522	5,746	(1,776)
Indirect Costs	2,204	2,291	1,990	(301)
TOTAL EXPENDITURES	<u>\$ 21,612</u>	<u>\$ 21,612</u>	<u>\$ 18,770</u>	<u>\$ (2,842)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

UNHSI - SALARIES - 461

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 57,739</u>	<u>\$ 57,739</u>	<u>\$ 54,864</u>	<u>\$ (2,875)</u>
EXPENDITURES				
Direct Salaries	\$ 51,462	\$ 42,840	\$ 42,838	\$ (2)
Equipment	-	574	574	-
Other Operating Expenditures	1,914	8,322	5,635	(2,687)
Indirect Costs	<u>4,363</u>	<u>6,003</u>	<u>5,817</u>	<u>(186)</u>
TOTAL EXPENDITURES	<u>\$ 57,739</u>	<u>\$ 57,739</u>	<u>\$ 54,864</u>	<u>\$ (2,875)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

STATE BREAST & CERVICAL - 464

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 40,000</u>	<u>\$ 79,500</u>	<u>\$ 74,972</u>	<u>\$ (4,528)</u>
EXPENDITURES				
Other Operating Expenditures	<u>\$ 36,000</u>	<u>\$ 71,071</u>	<u>\$ 67,023</u>	<u>\$ (4,048)</u>
Indirect Costs	<u>4,000</u>	<u>8,429</u>	<u>7,949</u>	<u>(480)</u>
TOTAL EXPENDITURES	<u>\$ 40,000</u>	<u>\$ 79,500</u>	<u>\$ 74,972</u>	<u>\$ (4,528)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

HEALTH PROMOTION INITIATIVE - 466

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 65,000	\$ 65,000	\$ 65,000	\$ -
Other Local Funds	-	-	1,361	1,361
TOTAL REVENUES	\$ 65,000	\$ 65,000	\$ 66,361	\$ 1,361
EXPENDITURES				
Direct Salaries	\$ 62,759	\$ 62,516	\$ 62,516	\$ -
Other Operating Expenditures	1,914	2,289	2,290	1
Indirect Costs	1,688	1,556	1,555	(1)
TOTAL EXPENDITURES	\$ 66,361	\$ 66,361	\$ 66,361	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,361)	\$ (1,361)	\$ -	\$ 1,361
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 1,361	\$ 1,361	\$ -	\$ (1,361)
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 1,361	\$ 1,361	\$ -	\$ (1,361)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

MATERNAL INFANT EARLY CHILDHOOD HOME VISITING - 522

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 37,422</u>	<u>\$ 40,554</u>	<u>\$ 40,554</u>	<u>\$ -</u>
EXPENDITURES				
Direct Salaries	<u>\$ 34,596</u>	<u>\$ 37,775</u>	<u>\$ 37,775</u>	<u>\$ -</u>
Other Operating Expenditures	<u>2,826</u>	<u>2,779</u>	<u>2,779</u>	<u>-</u>
TOTAL EXPENDITURES	<u>37,422</u>	<u>40,554</u>	<u>40,554</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

INFANTS & TODDLERS WITH DISABILITIES - 543

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 311,258	\$ 374,518	\$ 374,518	\$ -
Insurance Payments	3,500	3,731	3,731	-
Intra/Inter Agency	-	2,323	2,321	(2)
Medicaid - Early Intervention	30,000	9,172	9,172	-
Medicaid - Case Management	7,500	14,721	14,722	1
TOTAL REVENUES	\$ 352,258	\$ 404,465	\$ 404,464	\$ (1)
EXPENDITURES				
Direct Salaries	\$ 210,934	\$ 178,065	\$ 178,065	\$ -
Equipment	12,000	5,726	5,726	-
Other Operating Expenditures	55,564	106,799	104,798	(2,001)
Intra/Inter Agency	-	76,330	78,330	2,000
Indirect Costs	73,760	39,571	39,571	-
TOTAL EXPENDITURES	\$ 352,258	\$ 406,491	\$ 406,490	\$ (1)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (2,026)	\$ (2,026)	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ 2,026	\$ 2,026	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 2,026	\$ 2,026	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
TUBERCULOSIS ELIMINATION & LABORATORY - 544

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 86,622	\$ 86,810	\$ 86,718	\$ (92)
Inter Agency	<u>188</u>	<u>2</u>	<u>-</u>	<u>(2)</u>
TOTAL REVENUES	<u>\$ 86,810</u>	<u>\$ 86,812</u>	<u>\$ 86,718</u>	<u>\$ (94)</u>
EXPENDITURES				
Direct Salaries	\$ 86,810	\$ 86,531	\$ 86,532	\$ 1
Indirect Costs	<u>-</u>	<u>281</u>	<u>186</u>	<u>(95)</u>
TOTAL EXPENDITURES	<u>\$ 86,810</u>	<u>\$ 86,812</u>	<u>\$ 86,718</u>	<u>\$ (94)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

FAMILY PLANNING DISTRICT CARE RE-ALIGNMENT - 559

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 65,389	\$ 63,964	\$ 63,964	\$ -
Intra/Inter Agency	-	6,000	6,000	-
Other Local Funds	-	-	58,437	58,437
Family Planning Fees	-	58,355	97,464	39,109
TOTAL REVENUES	<u>\$ 65,389</u>	<u>\$ 128,319</u>	<u>\$ 225,865</u>	<u>\$ 97,546</u>
EXPENDITURES				
Direct Salaries	\$ 69,957	\$ 193,125	\$ 191,168	\$ (1,957)
Other Operating Expenditures	7,653	10,759	10,750	(9)
Indirect Costs	-	23,948	23,947	(1)
TOTAL EXPENDITURES	<u>\$ 77,610</u>	<u>\$ 227,832</u>	<u>\$ 225,865</u>	<u>\$ (1,967)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (12,221)</u>	<u>\$ (99,513)</u>	<u>\$ -</u>	<u>\$ 99,513</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 12,221	\$ 99,513	\$ -	\$ (99,513)
Transfers (Out)	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ 12,221</u>	<u>\$ 99,513</u>	<u>\$ -</u>	<u>\$ (99,513)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

HOSPITAL PREPAREDNESS PROGRAM (HPP/ASPR) - 566

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 93,091</u>	<u>\$ 104,235</u>	<u>\$ 102,370</u>	<u>\$ (1,865)</u>
EXPENDITURES				
Direct Salaries	\$ 76,597	\$ 76,602	\$ 75,860	\$ (742)
Other Operating Expenditures	7,878	16,582	15,656	(926)
Indirect Costs	<u>8,616</u>	<u>11,051</u>	<u>10,854</u>	<u>(197)</u>
TOTAL EXPENDITURES	<u>\$ 93,091</u>	<u>\$ 104,235</u>	<u>\$ 102,370</u>	<u>\$ (1,865)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

HOSPITAL RESOURCES DEPLOYMENT CACHE STORAGE (ASPR) - 567

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ 4,989	\$ 5,544	\$ 5,544	\$ -
EXPENDITURES				
Other Operating Expenditures	\$ 4,535	\$ 4,956	\$ 4,956	\$ -
Indirect Costs	454	588	588	-
TOTAL EXPENDITURES	<u>\$ 4,989</u>	<u>\$ 5,544</u>	<u>\$ 5,544</u>	<u>\$ -</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

DISTRICT 3 UNIT 5 DEKALB ADMIN CADRE- 607

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 94,413	\$ 94,413	\$ 94,413	\$ -
Other Local Funds	-	-	25,907	25,907
TOTAL REVENUES	<u>\$ 94,413</u>	<u>\$ 94,413</u>	<u>\$ 120,320</u>	<u>\$ 25,907</u>
EXPENDITURES				
Direct Salaries	\$ 117,490	\$ 117,490	\$ 117,490	\$ -
Other Operating Expenditures	2,831	2,831	2,830	(1)
TOTAL EXPENDITURES	<u>\$ 120,321</u>	<u>\$ 120,321</u>	<u>\$ 120,320</u>	<u>\$ (1)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (25,908)</u>	<u>\$ (25,908)</u>	<u>\$ -</u>	<u>\$ 25,908</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 25,908	\$ 25,908	\$ -	\$ (25,908)
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ 25,908</u>	<u>\$ 25,908</u>	<u>\$ -</u>	<u>\$ (25,908)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

WIC DIRECT - 643

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 919,568</u>	<u>\$ 1,211,059</u>	<u>\$ 1,096,858</u>	<u>\$ (114,201)</u>
EXPENDITURES				
Equipment	\$ 31,288	\$ 82,570	\$ 66,299	\$ (16,271)
Other Operating Expenditures	395,649	613,739	534,747	(78,992)
Indirect Costs	<u>492,631</u>	<u>514,750</u>	<u>495,812</u>	<u>(18,938)</u>
TOTAL EXPENDITURES	<u>\$ 919,568</u>	<u>\$ 1,211,059</u>	<u>\$ 1,096,858</u>	<u>\$ (114,201)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
HOUSING OPPORTUNITIES FOR PERSONS LIVING WITH AIDS
CONTRACT # 250132042

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Two Fiscal Years Ended June 30, 2014

	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>OVER</u>
REVENUES				
Contracts	<u>\$ 238,788</u>	<u>\$ 238,788</u>	<u>\$ 185,224</u>	<u>\$ (53,564)</u>
EXPENDITURES				
Scattered Housing	\$ 117,650	\$ 117,650	\$ 80,789	\$ (36,861)
Administrative	16,715	17,426	16,073	(1,353)
Support Services	<u>104,423</u>	<u>103,712</u>	<u>88,362</u>	<u>(15,350)</u>
TOTAL EXPENDITURES	<u>\$ 238,788</u>	<u>\$ 238,788</u>	<u>\$ 185,224</u>	<u>\$ (53,564)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NATIONAL ASSOCIATION OF COUNTY AND CITY HEALTH OFFICIALS - MEDICAL RESERVES
GRANT # 5MRCSG101005-03

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Period Beginning January 5, 2013 and Ended July 31, 2013

	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>OVER</u>
REVENUES				
Contracts	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
EXPENDITURES				
Travel	\$ 1,800	\$ 1,800	\$ 1,404	\$ (396)
Supplies	1,473	1,473	542	(931)
Contractual Services	400	400	122	(278)
Other Operating Expenditures	327	327	133	(194)
TOTAL EXPENDITURES	\$ 4,000	\$ 4,000	\$ 2,201	\$ (1,799)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ 1,799	\$ 1,799
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ 1,799	\$ 1,799

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

RYAN WHITE COMPREHENSIVE RESOURCE EMERGENCY ACT
CONTRACT # H89HA00007

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Period Beginning May 1, 2013 and Ended April 30, 2014

	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>OVER</u>
REVENUES				
Federal Grant	<u>\$ 1,133,585</u>	<u>\$ 1,133,585</u>	<u>\$ 1,133,585</u>	<u>\$ -</u>
EXPENDITURES				
Direct Salaries and Fringe	\$ 539,593	\$ 539,593	\$ 523,901	\$ (15,692)
Supplies	241,094	241,094	250,824	9,730
Equipment	35,328	35,328	35,328	-
Contractual Services	316,465	316,465	322,427	5,962
Transportation	<u>1,105</u>	<u>1,105</u>	<u>1,105</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 1,133,585</u>	<u>\$ 1,133,585</u>	<u>\$ 1,133,585</u>	<u>\$ -</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

RYAN WHITE TITLE III (PART C)
CONTRACT # H7HA00760

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Period Beginning April 1, 2013 and Ended March 31, 2014

	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>OVER</u>
REVENUES				
Federal Grant	\$ 443,696	\$ 443,696	\$ 424,330	\$ (19,366)
EXPENDITURES				
Direct Salaries and Fringe Benefits	\$ 429,244	\$ 429,244	\$ 419,563	\$ (9,681)
Supplies	9,143	9,143	3,769	(5,374)
Travel	2,994	2,994	60	(2,934)
Other Operating Expenditures	1,420	1,420	186	(1,234)
Indirect Costs	895	895	752	(143)
TOTAL EXPENDITURES	\$ 443,696	\$ 443,696	\$ 424,330	\$ (19,366)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

SAFE COMMUNITIES
CONTRACT # GA-2013-229-00420

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Period Beginning October 1, 2012 and Ended September 30, 2013

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Governor's Office of Highway Safety	\$ 67,800	\$ 58,800	\$ 55,648	\$ (3,152)
EXPENDITURES				
Direct Salaries and Fringe	\$ 59,400	\$ 38,800	\$ 38,842	\$ 42
Regular Operating	5,900	16,500	14,576	(1,924)
Travel	1,300	1,800	680	(1,120)
Contracts	1,200	1,700	1,550	(150)
TOTAL EXPENDITURES	\$ 67,800	\$ 58,800	\$ 55,648	\$ (3,152)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

OTHER REPORTS

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON SCHEDULE OF STATE CONTRACTUAL ASSISTANCE

The DeKalb County Board of Health
DeKalb County, Georgia Board of Health
Decatur, Georgia

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise DeKalb County Board of Health's basic financial statements. The schedule of state contractual assistance is presented for purposes of additional analysis as required by the Georgia Department of Public Health's external entities audits standards and sanctions policy and is not a required part of the basic financial statements.

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

ROBERT BAKER and ASSOCIATES



Certified Public Accountants
Albany, Georgia
December 19, 2014

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE

For The Fiscal Year Ended June 30, 2014

<u>STATE OF GEORGIA DEPARTMENT OF PUBLIC HEALTH GRANT/CONTRACT NUMBER</u>	<u>GRANT/ CONTRACT AMOUNT</u>	<u>REVENUE RECEIVED DURING GRANT PERIOD</u>	<u>EXPENDITURES DURING GRANT PERIOD</u>	<u>DUE (TO) FROM DPH @ END OF GRANT PERIOD</u>
Master Agreement #40500-001-14141004				
001 Public Health Program	\$ 6,330,113	\$ 5,867,245	\$ 6,330,113	\$ 462,868
007 WIC - Nutrition Education	\$ 69,181	\$ 52,095	\$ 64,843	\$ 12,748
009 WIC - Breastfeeding	\$ 84,588	\$ 75,276	\$ 66,063	\$ (9,213)
024 Children's 1 ST -2	\$ 331,858	\$ 292,093	\$ 331,858	\$ 39,765
031 TB Case Management	\$ 525	\$ 300	\$ 336	\$ 36
056 Breastest & More	\$ 71,760	\$ 58,811	\$ 71,026	\$ 12,215
066 Immunization	\$ 208,383	\$ 151,936	\$ 178,555	\$ 26,619
072 Tuberculosis Case Management Additional	\$ 93,531	\$ 86,651	\$ 92,008	\$ 5,357
076 Oral Health	\$ 39,500	\$ 30,235	\$ 39,500	\$ 9,265
101 Family Planning Extended Services	\$ 215,302	\$ 148,384	\$ 215,302	\$ 66,918
104 Test, Link and Care Network	\$ 97,416	\$ 97,416	\$ 97,416	\$ -
112 Early Intervention	\$ 422,329	\$ 396,710	\$ 422,329	\$ 25,619
133 Bioterrorism Preparedness	\$ 7,225	\$ 7,225	\$ 7,225	\$ -
166 Georgia Personal Responsibility Education Program	\$ 192,993	\$ 105,777	\$ 176,366	\$ 70,589
186 Increasing HPV Coverage Rates	\$ 3,000	\$ 270	\$ -	\$ (270)
245 EPI Capacity	\$ 57,051	\$ 45,786	\$ 50,100	\$ 4,314
265 Childhood Lead Poisoning	\$ 52,000	\$ 47,551	\$ 52,000	\$ 4,449
270 BP1-5 Public Health Emergency Preparedness	\$ 510,667	\$ 475,259	\$ 509,667	\$ 34,408

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE - CONTINUED

For The Fiscal Year Ended June 30, 2014

<u>STATE OF GEORGIA DEPARTMENT OF PUBLIC HEALTH GRANT/CONTRACT NUMBER</u>	<u>GRANT/ CONTRACT AMOUNT</u>	<u>REVENUE RECEIVED DURING GRANT PERIOD</u>	<u>EXPENDITURES DURING GRANT PERIOD</u>	<u>DUE (TO) FROM DPH @ END OF GRANT PERIOD</u>
273 BPI-Cities Readiness Initiative (CRI)	\$ 86,704	\$ 56,093	\$ 85,704	\$ 29,611
280 EPI Capacity/Additional	\$ 15,060	\$ 13,714	\$ 14,867	\$ 1,153
283 STD Prevention Clinical Services	\$ 11,667	\$ 1,050	\$ 11,667	\$ 10,617
301 WIC Cost Pool	\$ 3,494,143	\$ 3,494,143	\$ 3,448,583	\$ (45,560)
304 Tuberculosis Data Manager - DeKalb	\$ 15,900	\$ 6,533	\$ 15,848	\$ 9,315
306 Youth Development Coordinator	\$ 85,000	\$ 78,249	\$ 85,000	\$ 6,751
329 Breastfeed Peer Counseling	\$ 156,520	\$ 124,873	\$ 152,276	\$ 27,403
336 Direct Observed Therapy	\$ 46,126	\$ 42,285	\$ 46,126	\$ 3,841
367 Comprehensive STD Program	\$ 58,660	\$ 48,859	\$ 58,659	\$ 9,800
401 CP Family Planning	\$ 409,292	\$ 290,666	\$ 409,292	\$ 118,626
405 State Cervical Cancer Program	\$ 30,440	\$ 17,563	\$ 20,305	\$ 2,742
409 Cost Pool - CMS Clinics	\$ 461,592	\$ 395,593	\$ 461,592	\$ 65,999
417 Tobacco Use Prevention	\$ 3,000	\$ 420	\$ 150	\$ (270)
425 GPHL Immunization and Screening	\$ 10,000	\$ 9,653	\$ 8,910	\$ (743)
460 CMS Newborn Hearing Screening	\$ 21,612	\$ 16,887	\$ 18,770	\$ 1,883
461 UNHSI Salaries	\$ 57,739	\$ 45,315	\$ 54,864	\$ 9,549
464 State Breast & Cervical Center	\$ 79,500	\$ 65,285	\$ 74,972	\$ 9,687
466 State Tobacco Use Prevention	\$ 65,000	\$ 59,654	\$ 65,000	\$ 5,346

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE - CONTINUED

For The Fiscal Year Ended June 30, 2014

STATE OF GEORGIA DEPARTMENT OF PUBLIC HEALTH GRANT/CONTRACT NUMBER	GRANT/ CONTRACT AMOUNT	REVENUE RECEIVED DURING GRANT PERIOD	EXPENDITURES DURING GRANT PERIOD	DUE (TO) FROM DPH @ END OF GRANT PERIOD
522 Maternal Infant Early Childhood Home Visiting	\$ 40,554	\$ 40,554	\$ 40,554	\$ -
543 Infants & Toddlers with Disabilities	\$ 374,518	\$ 315,342	\$ 374,518	\$ 59,176
544 Tuberculosis Elimination and Laboratory	\$ 86,810	\$ 72,280	\$ 86,718	\$ 14,438
559 Family Planning District Cadre Realignment	\$ 63,964	\$ 63,964	\$ 63,964	\$ -
566 Hospital Preparedness Program	\$ 104,235	\$ 93,475	\$ 102,370	\$ 8,895
567 Hospital Resources Deployment Cache Storage	\$ 5,544	\$ 5,544	\$ 5,544	\$ -
607 District 3-5 DeKalb County Admin Cadre	\$ 94,413	\$ 85,699	\$ 94,413	\$ 8,714
643 WIC Direct	\$ <u>1,211,059</u>	\$ <u>1,080,765</u>	\$ <u>1,096,858</u>	\$ <u>16,093</u>
	\$ <u>15,876,474</u>	\$ <u>14,463,478</u>	\$ <u>15,602,231</u>	\$ <u>1,138,753</u>

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

The DeKalb County Board of Health
DeKalb County, Georgia Board of Health
Decatur, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of DeKalb County Board of Health, a component unit of DeKalb County, Georgia, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise DeKalb County Board of Health's basic financial statements, and have issued our report thereon dated December 19, 2014.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. 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.

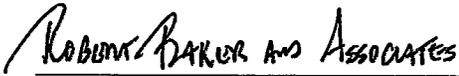
Compliance and Other Matters

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

Purpose of this Report

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

ROBERT BAKER and ASSOCIATES

Handwritten signature in cursive script that reads "ROBERT BAKER and ASSOCIATES".

Certified Public Accountants

Albany, Georgia

December 19, 2014

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

The DeKalb County Board of Health
DeKalb County, Georgia Board of Health
Decatur, Georgia

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

Management of DeKalb County Board of Health is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered DeKalb County's Board of Health internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of DeKalb County's Board of Health internal control over compliance.

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

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

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

ROBERT BAKER AND ASSOCIATES



Certified Public Accountants

Albany, Georgia

December 19, 2014

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Fiscal Year Ended June 30, 2014

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>GRANT NUMBER</u>	<u>EXPENDITURES</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed through Georgia Department of Public Health			
Special Supplemental Food Program for Women, Infants and Children	10.557	40500-001-14141004	\$ <u>4,828,625</u>
U.S. DEPARTMENT OF EDUCATION			
Passed through Georgia Department of Public Health			
Infants & Toddlers - Early Intervention	84.181	40500-001-14141004	\$ <u>374,518</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Georgia Department of Public Health			
MCH Block Grant	93.994	40500-001-14141004	\$ 550,748
TANF	93.558	40500-001-14141004	494,292
Aids Prevention	93.940	40500-001-14141004	1,022,792
VD Control	93.977	40500-001-14141004	58,659
Immunization	93.268	40500-001-14141004	178,555
Bioterrorism	93.283	40500-001-14141004	71,176
Bioterrorism - Hospitals	93.889	40500-001-14141004	107,914
Emergency Preparedness	93.069	40500-001-14141004	602,596
Tuberculosis Control Programs	93.116	40500-001-14141004	102,566
Title X	93.217	40500-001-14141004	57,568
Prevention and Public Health Fund	93.539	40500-001-14141004	3,000
Medical Reserves Corp	93.008	40500-001-14141004	3,500
Youth Risk Behavioral Survey	93.079	1U87PS004137	<u>25,099</u>
Total U.S. Department of Health And Human Services			\$ <u>3,278,465</u>
OTHER AGENCIES:			
H.R.S.A. - Ryan White Title III	93.918	H76HA00760	\$ 429,683
City of Atlanta - HOPWA	14.241	HP-06-02	99,280
Fulton County - Ryan White Title I	93.917	PC11805SC47373	<u>1,140,019</u>
			\$ <u>1,668,982</u>
Passed through Georgia Governor's Office of Highway Safety:			
State and County Highway Safety	20.600	2012-229-00382	\$ <u>66,548</u>
Total Other Agencies			\$ <u>1,735,530</u>
GRAND TOTAL			\$ <u>10,217,138</u>

Notes to Schedule:

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Fiscal Year Ended June 30, 2014

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

Material weakness(es) identified? yes no

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

Noncompliance material to financial
statements noted? yes no

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? yes no

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

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

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

Identification of major programs:

<u>CFDA Number (s)</u>	<u>Name of Federal Program of Cluster</u>
10.557	WIC
93.558	TANF
93.917	HIV Care Formula Grants
93.069	Emergency Preparedness
93.994	MCH Block Grant
93.918	HRSA - Ryan White Title III
93.940	AIDS Prevention
84.181	Early Intervention

Dollar threshold used to distinguish
between Type A and Type B programs: \$ 305,761

Auditee qualified as low-risk auditee? yes no

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
For The Fiscal Year Ended June 30, 2014

SIGNIFICANT DEFICIENCIES

Auditor Reference
Number

-NONE-

Section III - Federal Award Findings and Questioned Costs

SIGNIFICANT DEFICIENCIES

-NONE-

DEKALB COUNTY, GEORGIA BOARD OF HEALTH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For The Fiscal Year Ended June 30, 2014

SIGNIFICANT DEFICIENCIES

Auditor Reference
Number

There were no findings or questioned costs for the fiscal year ending June 30, 2014.