

FLOYD COUNTY HEALTH DEPARTMENT

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

*OMB 133 SINGLE AUDIT ENGAGEMENT
REPORTING PACKAGE*

JUNE 30, 2012

FLOYD COUNTY HEALTH DEPARTMENT

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

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REPORTING PACKAGE*

FOR THE YEAR ENDED

JUNE 30, 2012

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Floyd County Health Department
Rome, Georgia

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

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 Floyd County Health Department, as of June 30, 2012, and the respective changes in financial position, the respective budgetary comparisons, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 27, 2012, on our consideration of the Health Department's internal control over financial reporting and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Board of Directors
Floyd County Health Department
Page Two

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 9 through 15 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements. The combining and individual nonmajor fund financial statements and other schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Brad Martin + Seckman CPA's LLP

Rome, Georgia

December 27, 2012



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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

Board of Directors
Floyd County Health Department
Rome, Georgia

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Floyd County Health Department as of and for the year ended June 30, 2012, which collectively comprise Floyd County Health Department's basic financial statements and have issued our report thereon dated December 27, 2012 . We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Board of Directors
Floyd County Health Department
Page Two

Compliance and Other Matters

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

This report is intended solely for the information and use of management, the Board of Directors, others within the entity, and the Georgia Department of Public Health and is not intended to be and should not be used by anyone other than those specified parties.

Reed Martin + Suckner CPAs LLP

Rome, Georgia

December 27, 2012

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2012

General Overview

Strategies and Objectives

The Board of Health's primary objective is to deliver a range of cost effective public health services that promote health, prevent disease, and improve the quality of life for people of Floyd County. These services include:

- family planning
- immunizations
- nutritional services
- environmental
- vital statistics
- case management

Risk Management

The Board of Health's management has identified the following potential risks that may influence the future financial position of the Board of Health.

- Growth of managed care systems, privatization of traditionally government operated programs, consolidation of funding streams, significant reductions in State funding, and changes in federal funding patterns all combine to drastically affect the financial position of the Board of Health and the programs it executes for the residents of Floyd County.
- Changing technology, demographic changes and diverse ethnic groups' population growth has resulted in changes in community health needs, trends, and service offerings all putting pressure on traditional public health practices and threatening the financial health of the Board of Health. The Board of Health is constantly evaluating its services and financial position to mitigate the risk.

Board of Health Financial Performance

The following financial information is based on audited Financial Statements FY11 and FY12.

Overview of the Financial Statements

Management's Discussion and Analysis introduces the Health Department's basic financial statements. The basic financial statements include: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. The Health Department also includes schedules of completed contracts, primarily for the benefit of the grantor/contractor of those contracts.

Government-wide Financial Statements

The financial reporting package includes two government-wide financial statements. These statements provide both long-term and short-term information about the Health Department's overall financial

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2012

Government-wide Financial Statements (Continued)

condition. Financial reporting on the government-wide level uses the accrual basis of accounting, a basis of accounting used by most private sector entities. Additionally, elimination of internal activity is made in these statements.

The first of these government-wide statements is the Statement of Net Position. This statement is simply a balance sheet showing the assets and liabilities of the Health Department. The difference between the total assets and total liabilities is called the net position. Over time, consistent increases or decreases in net position would give an indication as to whether the financial conditions of the Health Department is improving or deteriorating. Other non-financial factors could significantly affect the financial condition of the Health Department as described in the Risk Management section of this report.

The second government-wide statement is the Statement of Activities, which reports how the Health Department's net position changed during the current fiscal year. Revenues and expenses are reported when earned or incurred and not just when cash is received or paid. The statement of activities is intended to show how different types of funding are used to meet the Health Department's overall goal of providing quality public health services. Funding for these services are primarily provided by three general sources of income: grants and contracts from federal or state agencies, fees charged for services provided and local funding received indirectly from the county's tax base. This statement indicates how much of the financial burden of providing these services is borne by the taxpayers of Floyd County.

Fund Financial Statements

A fund is an accountable unit used to maintain control over resources segregated for specific activities or objectives. The Health Department uses funds to account for its financial activities primarily to demonstrate its compliance with finance related laws and regulations. Within the basic financial statements, fund financial statements report activity of the largest funds separately with the smaller funds combined into a total column. Smaller fund activity is shown separately in the combining and individual fund statement section.

The Health Department has two kinds of funds: *Governmental and Proprietary*

Governmental funds, which can be further broken down into the general fund and special revenue funds, are the first of the two kinds of funds. Special revenue funds account for financial activity that is required by a law or regulation to be kept separate and not commingled with other funds. The general fund accounts for all other activity that is not required to be reported in special revenue funds. The focus of governmental funds is on the short-term financial condition of the entity. This focus is in direct contrast to that of the government-wide statements. A reconciliation is provided to help the reader understand the difference between the two perspectives.

Proprietary funds are the second kind of the Health Department's funds. The Health Department has an internal service fund, which is a type of proprietary fund. It is used to provide a central service to other funds on a cost reimbursement basis. The activities of the internal service fund are accounted for on a full accrual basis of accounting. This means that the transactions are accounted for in the same manner as a for profit entity. Since the internal service fund only accounts for the government funds of the Health Department, it is included in the governmental activities of the government-wide financial statements.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2012

Government-wide versus Fund Level Financial Statements

The financial information provided by the fund level statements of the Health Department closely resembles the government-wide statements with three exceptions.

- 1) The presentation of the information is different, as described above.
- 2) The Internal Service Fund is presented separately at the fund level and combined in the governmental funds at the government-wide level.
- 3) Long-term debt is presented at the government-wide level whereas only short-term obligations are recorded at the fund level.

Net Position

Net position is comprised of restricted and unrestricted balances. Restricted net position must be used for a specific purpose or within a specific time as dictated by the grantor of the contract or grant. Unrestricted net position have no restrictions on their usage. The balances of each are as follows:

| | |
|-----------------------------|----------------------------|
| Restricted Net Position - | \$ 33,215 |
| Unrestricted Net Position - | <u>2,530,163</u> |
| | <u><u>\$ 2,563,378</u></u> |

Budgets

Original-to-final budget variances are common in the public health sector due to frequent changes in state and federal funding. Variances in original and final budgets are presented for all major funds in the basic financial section of the financial statements.

Operating Result

The operating result for FY12 (General Fund) financial year is an increase in fund balance of \$175,914 bringing it to \$1,115,024.

Operating results for the Health Department presented on the full accrual basis of accounting as shown in the Statement of Activities were similar to those results achieved in the general fund and total government funds. The change in net position for FY12 was a \$231,014 increase.

The Board of Health set the asset capitalization limit at \$5,000 or more. There are thirty-five at this limit that require reporting, twenty-three from prior years and twelve current year entries.

Total Revenue

As illustrated in Figure 2, located on page 15, the Board of Health derives approximately 41% of its revenue from State Government. Because of program changes, it appears as if Floyd received none of its revenue from the federally funded Women, Infants, and Children (WIC) program.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2012

Total Revenue (Continued)

However, approximately 15% was received as a direct payment of salaries and supply purchases from the WIC cost pool allocation and is not reflected in these chart numbers. Floyd County funds 19% and the Board of Health generates 22% through service delivery and Medicaid fees.

The remaining 18% comes from contracts, interest bearing accounts, other local funds and the revenue maximization program. Total revenue for the year ending June 30, 2012 was higher for the general fund at \$2,673,010 than the final budget of \$2,472,973. Total revenue was \$383,720 higher than the previous year.

Total Expenditure

As illustrated in Figure 1, located on page 14, the Board of Health's core functions as a public health population based health education and prevention service provider, the main expenditure items during the year were typically employee and administrative in nature. Total expenditures of \$2,250,006 were higher than the final budget of \$2,208,608. This difference was due mainly to increased intra agency expenses for personnel and supply costs. Total expenditures of \$2,250,006 during the year was an increase of \$351,799 from the prior year primarily due to similar reasons for this year's increases in intra agency expenses.

Liquidity

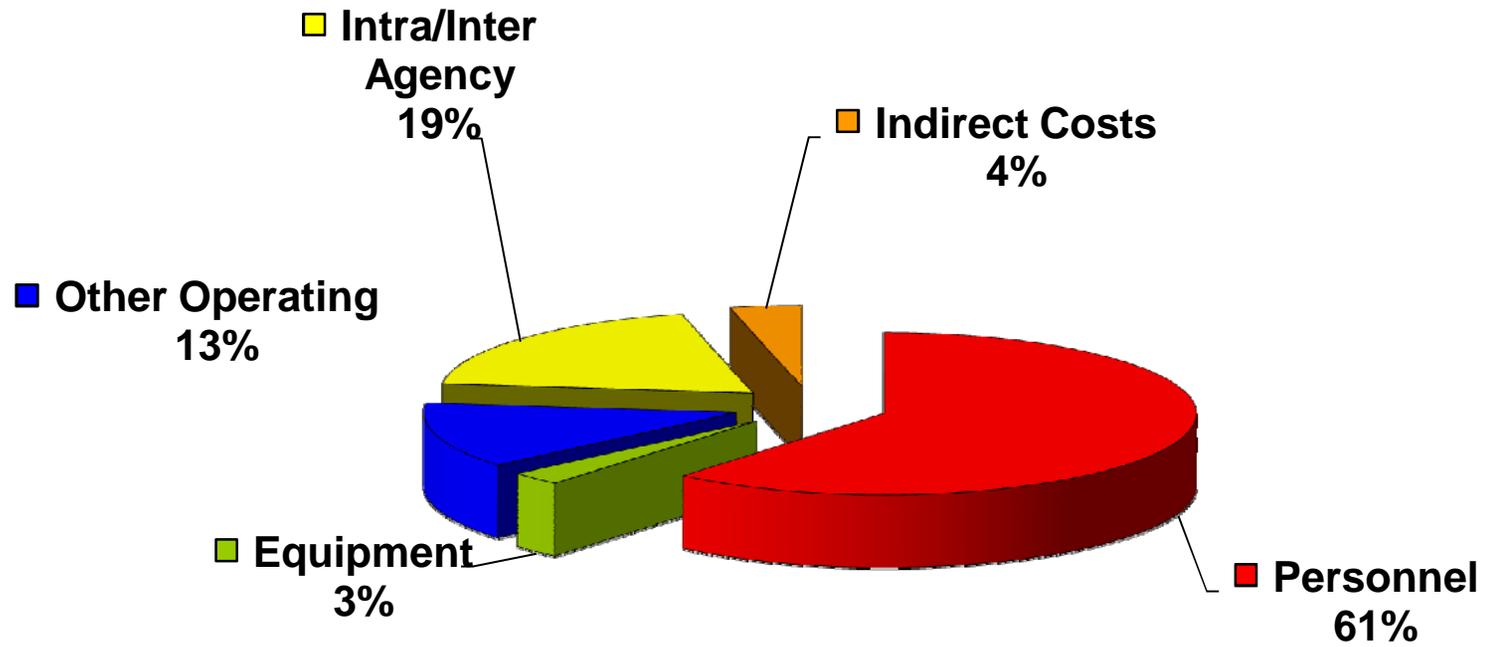
Liquidity is the ability of the Board of Health to satisfy its short-term debt as they fall due. As the Statement of Net Position shows, the Board of Health had total assets of \$4,243,786 and liabilities of \$1,680,408. In FY11 the total assets were \$4,362,613 and total liabilities were \$2,030,249.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2012

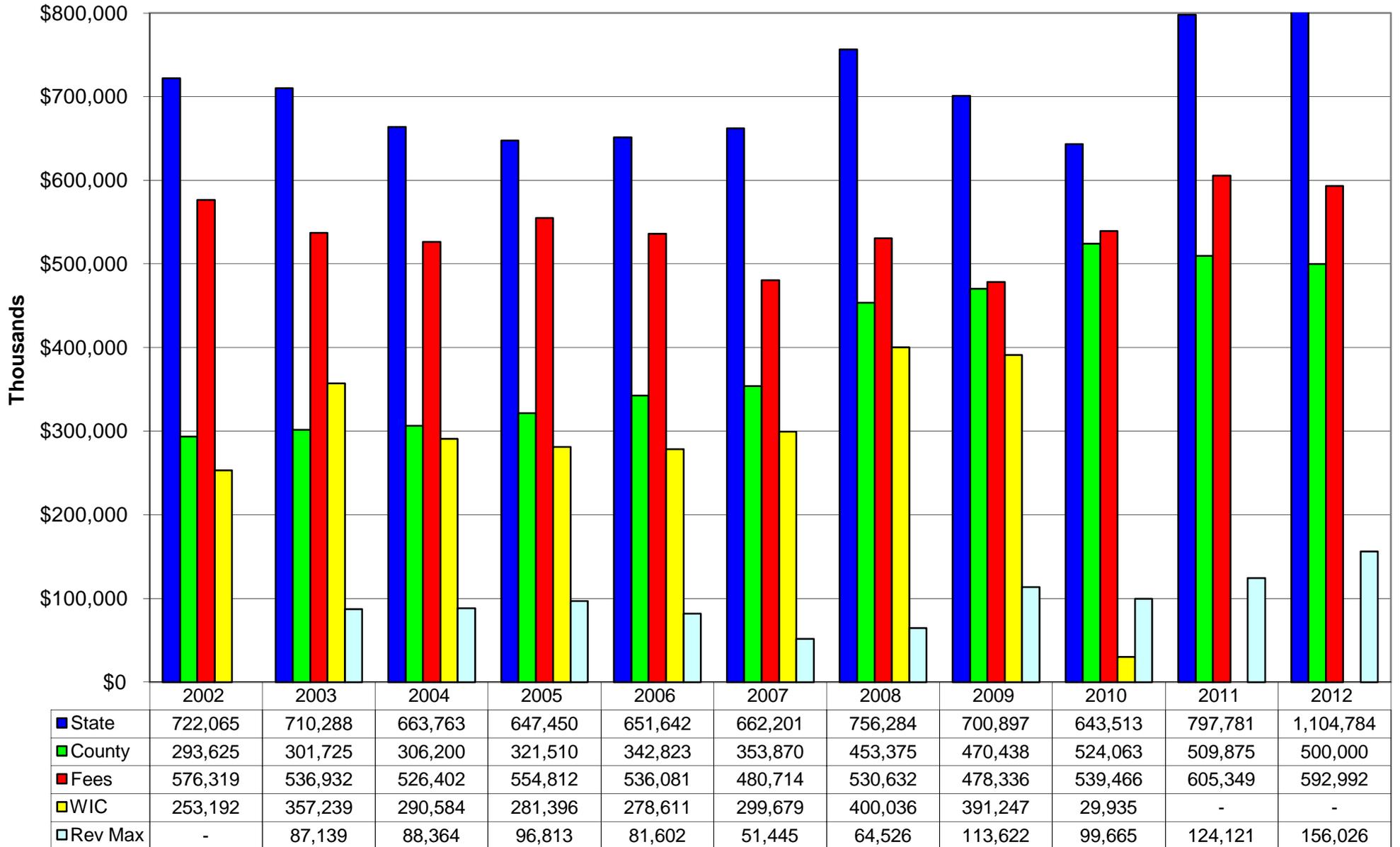
Summarized Financial Information

| | <u>2012</u> | <u>2011</u> |
|--|---------------------|---------------------|
| Total Assets | \$ 4,243,786 | \$ 4,362,613 |
| Deferred Outflows of Resources | - | - |
| Current Liabilities | 1,062,483 | 1,538,689 |
| Long-term liabilities | <u>617,925</u> | <u>491,560</u> |
| | 1,680,408 | 2,030,249 |
| Deferred Inflows of Resources | - | - |
| Net Position: | | |
| Restricted Net Position | 33,215 | 2,052 |
| Unrestricted Net Position | <u>2,530,163</u> | <u>2,330,312</u> |
| Total Net Position | <u>\$ 2,563,378</u> | <u>\$ 2,332,364</u> |
| Revenues: | | |
| Program revenues: | | |
| Charges of Services | \$ 1,031,270 | \$ 911,636 |
| Operating Grants, Contributions & Interest | <u>12,075,174</u> | <u>12,582,036</u> |
| General Revenues: | | |
| County Funding | 500,000 | 509,875 |
| Interest Earned | 968 | 1,939 |
| Miscellaneous | <u>418,581</u> | <u>852,532</u> |
| Total General Revenue | <u>919,549</u> | <u>1,364,346</u> |
| Total Revenues | <u>\$14,025,993</u> | <u>\$14,858,018</u> |
| Health and Welfare Program Expenses: | | |
| Direct Salaries | \$ 6,674,882 | \$ 5,933,094 |
| Fringe Benefits | 3,091,447 | 2,414,931 |
| Expendable supplies | 207,809 | 371,419 |
| Intergovernmental expenses | 562,441 | 1,894,614 |
| Other operating | <u>3,258,400</u> | <u>3,862,702</u> |
| Total Expenses | <u>\$13,794,979</u> | <u>\$14,476,760</u> |
| Change in Net Position | <u>\$ 231,014</u> | <u>\$ 381,258</u> |

FIGURE 1
FLOYD COUNTY PUBLIC HEALTH
***FY 2012 ACTUAL EXPENDITURES**



**FIGURE 2
FLOYD COUNTY HEALTH DEPARTMENT
PRIMARY FUNDING SOURCES FY 2002 - FY 2012**



FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2012

| | GOVERNMENTAL ACTIVITIES |
|---------------------------------------|------------------------------------|
| ASSETS | |
| Current Assets: | |
| Cash | \$ 2,756,918 |
| Accounts receivables | 156,221 |
| Due from other governments | 978,937 |
| Prepaid expenses | 18,577 |
| Inventory | 46,507 |
| Long-Term Assets: | |
| Funded Compensated absences | 112,136 |
| Capital Assets: | |
| Depreciable capital assets, net | 174,490 |
| TOTAL ASSETS | 4,243,786 |
| DEFERRED OUTFLOWS OF RESOURCES | - |
| LIABILITIES | |
| Current Liabilities: | |
| Accounts payable | 40,119 |
| Due to other governments | 643,476 |
| Other liabilities | 378,888 |
| Long-Term Liabilities: | |
| Funded Compensated absences payable | 112,136 |
| Compensated absences payable | 505,789 |
| TOTAL LIABILITIES | 1,680,408 |
| DEFERRED INFLOWS OF RESOURCES | - |
| NET POSITION | |
| Restricted for: | |
| Program activities | 33,215 |
| Unrestricted | 2,530,163 |
| TOTAL NET POSITION | \$ 2,563,378 |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the year ended June 30, 2012

| | EXPENSES | PROGRAM REVENUES | | | NET (EXPENSE) |
|--------------------------------------|----------------------|---------------------------------------|---|---|--------------------------------------|
| | | CHARGES FOR SERVICES AND SALES | OPERATING GRANTS AND CONTRIBUTIONS | CAPITAL GRANTS & CONTRIBUTIONS | AND CHANGES IN NET POSITION |
| GOVERNMENTAL ACTIVITIES: | | | | | TOTAL GOVERNMENTAL ACTIVITIES |
| Direct salaries | \$ 6,674,882 | \$ 498,994 | \$ 5,842,732 | \$ - | \$ (333,156) |
| Fringe benefits | 3,091,447 | 231,107 | 2,706,040 | - | (154,300) |
| Expendable supplies | 207,809 | 15,535 | 181,902 | - | (10,372) |
| Intergovernmental expenses | 562,441 | 42,046 | 492,322 | - | (28,073) |
| Other operating | 3,258,400 | 243,588 | 2,852,178 | - | (162,634) |
| TOTAL GOVERNMENTAL ACTIVITIES | \$ 13,794,979 | \$ 1,031,270 | \$ 12,075,174 | - | \$ (688,535) |
| GENERAL REVENUES: | | | | | |
| | | | | | \$ 500,000 |
| | | | | | 968 |
| | | | | | 418,581 |
| | | | | | 919,549 |
| | | | | | 231,014 |
| | | | | | 2,332,364 |
| | | | | | \$ 2,563,378 |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2012

| | GENERAL | STATE COMMUNITY CARE | WIC COST POOL | WIC DIRECT COST | NON-MAJOR SPECIAL REVENUE | TOTAL GOVERNMENTAL FUNDS |
|---|---------------------|----------------------------|---------------------|-----------------------|---------------------------------|--------------------------------|
| ASSETS | | | | | | |
| Cash | \$ 918,702 | \$ 57,221 | \$ - | \$ 352,190 | \$ 630,122 | \$ 1,958,235 |
| Accounts receivables | 710 | 160,476 | - | (21,032) | 14,973 | 155,127 |
| Due from other funds | 15,891 | - | - | - | - | 15,891 |
| Due from other governments | 189,477 | - | 262,963 | 40,345 | 486,088 | 978,873 |
| Prepaid expenses | 1,529 | - | - | - | - | 1,529 |
| Inventory, at cost | 46,507 | - | - | - | - | 46,507 |
| Long-Term Assets: | | | | | | |
| Funded compensated absences | - | 112,136 | - | - | - | 112,136 |
| TOTAL ASSETS | \$ 1,172,816 | \$ 329,833 | \$ 262,963 | \$ 371,503 | \$ 1,131,183 | \$ 3,268,298 |
| LIABILITIES AND FUND BALANCE | | | | | | |
| LIABILITIES | | | | | | |
| Accounts payable | \$ - | \$ 4,399 | \$ - | \$ 1,310 | \$ 30,333 | \$ 36,042 |
| Due to other funds | - | - | - | 355,000 | 16,101 | 371,101 |
| Due to other governments | 57,792 | - | 81,983 | 8,219 | 495,482 | 643,476 |
| Other liabilities | - | - | 185,395 | 21,032 | 172,461 | 378,888 |
| Long-Term Liabilities: | | | | | | |
| Compensated absences payable | - | 112,136 | - | - | - | 112,136 |
| TOTAL LIABILITIES | 57,792 | 116,535 | 267,378 | 385,561 | 714,377 | 1,541,643 |
| FUND BALANCE | | | | | | |
| Nonspendable for prepaid expenses | 1,529 | - | - | - | - | 1,529 |
| Nonspendable for inventory | 46,507 | - | - | - | - | 46,507 |
| Nonspendable for committed | - | - | - | (20,824) | - | (20,824) |
| Unassigned | 1,066,988 | 213,298 | (4,415) | 6,766 | 416,806 | 1,699,443 |
| TOTAL FUND BALANCE | 1,115,024 | 213,298 | (4,415) | (14,058) | 416,806 | 1,726,655 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 1,172,816 | \$ 329,833 | \$ 262,963 | \$ 371,503 | \$ 1,131,183 | \$ 3,268,298 |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
June 30, 2012

| | | |
|--|------------|-------------------------|
| Total Governmental Fund Balance | | \$ 1,726,655 |
| Amounts reported for governmental activities in the statement of net position are different because | | |
| An internal service fund is used by management to provide central supporting services to District I, Unit I counties and programs. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets. | | |
| | | 1,168,022 |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | | |
| Cost | \$ 321,236 | |
| Less accumulated depreciation | 146,746 | 174,490 |
| Compensated absences liabilities that are not due and payable in the current period and therefore are not reported in the fund level financial statements. | | |
| | | (505,789) |
| Net Position of Governmental Activities | | \$ 2,563,378 |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2012

| | GENERAL | STATE COMMUNITY CARE | WIC COST POOL | WIC DIRECT COSTS | NON-MAJOR SPECIAL REVENUE | TOTAL GOVERNMENTAL FUNDS |
|--|---------------------|----------------------------|---------------------|------------------------|---------------------------------|--------------------------------|
| REVENUES | | | | | | |
| Grant-in-aid | \$ 1,104,784 | \$ - | \$ 2,614,771 | \$ 790,101 | \$ 4,730,569 | \$ 9,240,225 |
| Contract revenue | 111,000 | 1,782,353 | - | - | 941,596 | 2,834,949 |
| County | 500,000 | - | - | - | - | 500,000 |
| Other local funds | 25 | - | - | 200 | 410 | 635 |
| Fees | 226,107 | - | - | - | 124,735 | 350,842 |
| Inter agency | 10,918 | - | 41,301 | 50 | 1,271 | 53,540 |
| Intra agency | 195,806 | - | 25,582 | - | 361,489 | 582,877 |
| Vital record fees | 218,355 | - | - | - | - | 218,355 |
| Medicaid fees | 148,530 | - | - | - | 313,543 | 462,073 |
| Other income | 157,485 | 89,527 | - | (20,969) | 124,557 | 350,600 |
| TOTAL REVENUES | 2,673,010 | 1,871,880 | 2,681,654 | 769,382 | 6,598,170 | 14,594,096 |
| EXPENDITURES | | | | | | |
| Direct salaries | 1,007,370 | 998,154 | 1,524,016 | - | 2,129,198 | 5,658,738 |
| Fringe benefits | 480,618 | 476,936 | 708,110 | - | 956,549 | 2,622,213 |
| Equipment | 64,950 | - | - | 36,057 | 45,857 | 146,864 |
| Inter agency | 82,482 | - | 428,923 | - | 853,044 | 1,364,449 |
| Intra agency | 285,683 | 12,363 | 20,605 | - | 264,226 | 582,877 |
| Other operating expenses | 328,903 | 171,507 | - | 580,592 | 1,669,922 | 2,750,924 |
| TOTAL EXPENDITURES | 2,250,006 | 1,658,960 | 2,681,654 | 616,649 | 5,918,796 | 13,126,065 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 423,004 | 212,920 | - | 152,733 | 679,374 | 1,468,031 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | 17,275 | - | - | - | - | 17,275 |
| Transfers out | (264,365) | (100,784) | - | (173,557) | (532,542) | (1,071,248) |
| TOTAL OTHER FINANCING SOURCES (USES) | (247,090) | (100,784) | - | (173,557) | (532,542) | (1,053,973) |
| NET CHANGE IN FUND BALANCE | 175,914 | 112,136 | - | (20,824) | 146,832 | 414,058 |
| FUND BALANCE AT BEGINNING OF YEAR | 939,110 | 101,162 | (4,415) | 6,766 | 328,962 | 1,371,585 |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | - | - | - | - | (58,988) | (58,988) |
| FUND BALANCE AT END OF YEAR | \$ 1,115,024 | \$ 213,298 | \$ (4,415) | \$ (14,058) | \$ 416,806 | \$ 1,726,655 |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2012

| | |
|---|--------------------------|
| Changes in Fund Balance - Total Governmental Funds: | \$ 414,058 |
| | |
| Amounts reported for governmental activities in the statement of activities are different because | |
| | |
| The internal service fund used by management to provide central supporting services to District I, Unit I counties and programs is not reported in the government-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. | (122,556) |
| | |
| Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. | <u>(60,488)</u> |
| | |
| Changes in Net Position of Governmental Activities | <u><u>\$ 231,014</u></u> |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
 PROGRAM 001 - GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
 For the Year Ended June 30, 2012

| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | VARIANCE POSITIVE (NEGATIVE) |
|--|----------------------------|-------------------------|---------------------|---|
| REVENUES | | | | |
| Grant-in-aid | \$ 718,763 | \$ 1,104,784 | \$ 1,104,784 | \$ - |
| Contract revenue | 2,556 | - | 111,000 | 111,000 |
| County | 500,000 | 500,000 | 500,000 | - |
| Other local funds | 15,065 | - | 25 | 25 |
| Fees | 257,815 | 230,862 | 226,107 | (4,755) |
| Inter agency | 1,188 | 114 | 10,918 | 10,804 |
| Intra agency | 231,590 | 196,076 | 195,806 | (270) |
| Vital record fees | 201,317 | 212,157 | 218,355 | 6,198 |
| Medicaid fees | 37,648 | 119,003 | 148,530 | 29,527 |
| Other income | 134,874 | 109,977 | 157,485 | 47,508 |
| TOTAL REVENUES | 2,100,816 | 2,472,973 | 2,673,010 | 200,037 |
| EXPENDITURES | | | | |
| Personnel Costs | 1,328,470 | 1,485,870 | 1,487,988 | (2,118) |
| Equipment | 54,948 | 69,785 | 64,950 | 4,835 |
| Inter agency | - | 82,482 | 82,482 | - |
| Intra agency | 323,109 | 215,850 | 285,683 | (69,833) |
| Other operating expenses | 394,289 | 354,621 | 328,903 | 25,718 |
| TOTAL EXPENDITURES | 2,100,816 | 2,208,608 | 2,250,006 | (41,398) |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | - | 264,365 | 423,004 | 158,639 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | 17,275 | 17,275 |
| Transfers out | - | (264,365) | (264,365) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | (264,365) | (247,090) | 17,275 |
| NET CHANGE IN FUND BALANCE | - | - | 175,914 | |
| FUND BALANCE AT BEGINNING OF YEAR | | | 939,110 | |
| FUND BALANCE AT END OF YEAR | \$ - | \$ - | \$ 1,115,024 | \$ - |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 016 - STATE COMMUNITY CARE

STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | VARIANCE POSITIVE (NEGATIVE) |
|--|----------------------------|-------------------------|-------------------|---|
| REVENUES | | | | |
| Contract revenue | \$ 1,779,221 | \$ 1,782,353 | \$ 1,782,353 | \$ - |
| Other local funds | - | 31 | - | (31) |
| Intra agency | - | 88,272 | - | (88,272) |
| Other income | - | 1,219 | 89,527 | 88,308 |
| TOTAL REVENUES | 1,779,221 | 1,871,875 | 1,871,880 | 5 |
| EXPENDITURES | | | | |
| Personnel Costs | 1,486,508 | 1,563,362 | 1,475,090 | 88,272 |
| Equipment | 4,403 | 9,909 | - | 9,909 |
| Inter agency | - | - | - | - |
| Intra agency | 118,854 | 12,311 | 12,363 | (52) |
| Other operating expenses | 169,456 | 185,509 | 171,507 | 14,002 |
| TOTAL EXPENDITURES | 1,779,221 | 1,771,091 | 1,658,960 | 112,131 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | - | 100,784 | 212,920 | 112,136 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | (100,784) | (100,784) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | (100,784) | (100,784) | - |
| NET CHANGE IN FUND BALANCE | - | - | 112,136 | |
| FUND BALANCE AT BEGINNING OF YEAR | | | 101,162 | |
| FUND BALANCE AT END OF YEAR | \$ - | \$ - | \$ 213,298 | \$ - |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 301 - WIC COST POOL
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2012

| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | VARIANCE POSITIVE (NEGATIVE) |
|--|----------------------------|-------------------------|-------------------|---|
| REVENUES | | | | |
| Grant-in-aid | \$ 784,188 | \$ 2,614,771 | \$ 2,614,771 | \$ - |
| Inter agency | - | 41,301 | 41,301 | - |
| Intra agency | 13,947 | 25,582 | 25,582 | - |
| TOTAL REVENUES | 798,135 | 2,681,654 | 2,681,654 | - |
| EXPENDITURES | | | | |
| Personnel Costs | 560,869 | 2,232,126 | 2,232,126 | - |
| Inter agency | - | 428,923 | 428,923 | - |
| Intra agency | 237,266 | 20,605 | 20,605 | - |
| Other operating expenses | - | - | - | - |
| TOTAL EXPENDITURES | 798,135 | 2,681,654 | 2,681,654 | - |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | - | - | - | - |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| NET CHANGE IN FUND BALANCE | - | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | | (4,415) | |
| FUND BALANCE AT END OF YEAR | \$ - | \$ - | \$ (4,415) | \$ - |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 643 - WIC DIRECT COSTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2012

| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | VARIANCE POSITIVE (NEGATIVE) |
|--|----------------------------|-------------------------|--------------------|---|
| REVENUES | | | | |
| Grant-in-aid | \$ 91,327 | \$ 936,736 | \$ 790,101 | \$ (146,635) |
| Other local funds | - | 63 | 200 | 137 |
| Inter agency | - | 50 | 50 | - |
| Other income | - | - | (20,969) | (20,969) |
| TOTAL REVENUES | <u>91,327</u> | <u>936,849</u> | <u>769,382</u> | <u>(167,467)</u> |
| EXPENDITURES | | | | |
| Equipment | 3,075 | 16,830 | 36,057 | (19,227) |
| Intra agency | - | - | - | - |
| Other operating expenses | 39,205 | 746,485 | 580,592 | 165,893 |
| TOTAL EXPENDITURES | <u>42,280</u> | <u>763,315</u> | <u>616,649</u> | <u>146,666</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>49,047</u> | <u>173,534</u> | <u>152,733</u> | <u>(20,801)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (49,047) | (173,534) | (173,557) | (23) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(49,047)</u> | <u>(173,534)</u> | <u>(173,557)</u> | <u>(23)</u> |
| NET CHANGE IN FUND BALANCE | - | - | (20,824) | |
| FUND BALANCE AT BEGINNING OF YEAR | | | <u>6,766</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (14,058)</u> | <u>\$ -</u> |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2012

| | 195 INTERNAL SERVICE FUND |
|----------------------------|--|
| ASSETS | |
| Cash | \$ 798,683 |
| Accounts Receivable | 1,094 |
| Prepaid Assets | 17,048 |
| Due from other funds | 355,210 |
| Due from other governments | 64 |
| TOTAL ASSETS | 1,172,099 |
| LIABILITIES | |
| Accounts payable | 4,077 |
| TOTAL LIABILITIES | 4,077 |
| NET ASSETS | |
| Unassigned | 1,168,022 |
| TOTAL NET POSITION | \$ 1,168,022 |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND

CHANGES IN FUND NET POSITION

PROPRIETARY FUNDS

For the Year Ended June 30, 2012

| | 195 INTERNAL SERVICE FUND |
|--|--|
| OPERATING REVENUES | |
| Charges for services | \$ - |
| Miscellaneous | 14,687 |
| TOTAL OPERATING REVENUES | <u>14,687</u> |
| OPERATING EXPENSES | |
| Personal services and employee benefits | 1,471,149 |
| Drugs and medical supplies | 181,260 |
| General supplies | 36,695 |
| Repairs and maintenance | 119,858 |
| Equipment | 60,945 |
| Other | 123,404 |
| TOTAL OPERATING EXPENSES | <u>1,993,311</u> |
| OPERATING LOSS | <u>(1,978,624)</u> |
| NON-OPERATING INCOME | |
| Interest earned | 87 |
| LOSS BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | <u>(1,978,537)</u> |
| Transfers in from Floyd County Health Department | 1,071,248 |
| Transfers in from Other County Health Departments | 802,008 |
| Transfers out to Floyd County Health Department | (17,275) |
| Transfers out to Other County Health Departments | - |
| CHANGE IN NET ASSETS | <u>(122,556)</u> |
| NET POSITION - BEGINNING OF YEAR | 1,231,590 |
| TRANSFERS FROM CLOSED PROGRAMS | <u>58,988</u> |
| NET POSITION - END OF YEAR | <u><u>\$ 1,168,022</u></u> |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2012

| | 195 INTERNAL SERVICE FUND |
|---|--|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Cash received from customers | \$ 15,624 |
| Cash payments to employees for services | (1,471,149) |
| Cash payments for goods and services | (523,670) |
| | (1,979,195) |
| NET CASH USED IN OPERATING ACTIVITIES | |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES | |
| Cash payments to/from other funds | (22,608) |
| Transfers in, net | 1,855,981 |
| Transfers from closed programs | 58,988 |
| | 1,892,361 |
| NET CASH PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES | |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Interest on investments | 87 |
| | 87 |
| NET DECREASE IN CASH AND CASH EQUIVALENTS | (86,747) |
| CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR | 885,430 |
| CASH AND CASH EQUIVALENTS - END OF YEAR | \$ 798,683 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | |
| Operating loss | \$ (1,978,624) |
| (Increase) decrease in assets: | |
| Due from other governments | 2,031 |
| Accounts receivable | (1,094) |
| Prepaid assets | 1,755 |
| Increase (decrease) in liabilities: | |
| Accounts payable | (3,263) |
| | (3,263) |
| NET CASH USED IN OPERATING ACTIVITIES | \$ (1,979,195) |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Index

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FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

The Floyd County Health Department was created by legislative act in the State of Georgia in 1964 to provide health care services and health education to the residents of Floyd County. The Floyd County Health Department receives support from Floyd County, Georgia, the State of Georgia and the Federal Government. The Floyd County Board of Health is composed of seven members as follows:

1. The chief executive officer of the governing authority of the county;
2. The county superintendent of schools;
3. A physician actively participating in the county or, if none is willing and able to serve, a licensed nurse or dentist shall be appointed by the governing authority of the county;
4. One member appointed by the governing authority of the county shall be a consumer;
5. One member appointed by the governing authority of the largest municipality shall be a person interested in promoting public health who is a consumer or a licensed nurse;
6. One member appointed by the governing authority of the county shall be a consumer member representing the county's needy, underprivileged or elderly community; and
7. One member shall be the chief executive officer of the governing authority of the largest municipality of the county or some member designated by said officer.

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Health Department have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The Health Department also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities at the government-wide financial reporting level provided they do not conflict with or contradict GASB pronouncements.

The most significant of the Health Department's accounting policies are described below.

1-A. Reporting Entity

The primary government of the Health Department consists of all funds that are not legally separate and those funds that the Health Department exercises oversight responsibility. Oversight responsibility includes such aspects as appointment of governing board members, designation of management, and influencing operations and accountability for fiscal matters.

1-B. Basis of Presentation

The Health Department's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

1-B. Basis of Presentation (Continued)

Government-wide Financial Statements - The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the Health Department as a whole. The activity of the internal service fund is eliminated to avoid duplicated revenues and expenses.

The statement of net position presents the financial position of the governmental activities and business-type activities of the Health Department.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Health Department's governmental activities and for each identifiable activity of the business-type activity. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The Health Department does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the Health Department's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is to which functions the revenues are restricted.

Other revenue sources not properly included with program revenues are reported as general revenues of the Health Department. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the Health Department.

Fund Financial Statements - During the year, the Health Department segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Health Department at this more detailed level. Fund financial statements are provided for governmental funds.

Major individual governmental funds are reported in separate columns with composite columns for non-major funds.

Fund Accounting - The Health Department uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

1-B. Basis of Presentation (Continued)

Governmental Funds - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The Health Department reports the difference between governmental fund assets and liabilities as fund balance. The following are the Health Department's major governmental funds:

General Fund - The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the Health Department for any purpose provided it is expended or transferred according to the general laws of Georgia.

State Community Care Fund - The State Community Care Special Revenue Fund accounts for grant funds provided to the Health Department by the Division of Aging Services, a Division of the Department of Public Health. The general purpose of the program is to aid elderly and functionally impaired citizens in daily activities so that they can remain in their homes rather than being placed in a nursing home facility.

WIC Cost Pool Fund - The WIC Cost Pool Special Revenue Fund accounts for grant funds provided to the Health Department by the USDA Food and Nutrition Services via a pass-through grant administered by the Georgia Department of Public Health. The general purpose of the program is to increase the nutritional status of pregnant and breastfeeding women, infants, and children through extensive counseling and selected supplemental foods. This fund accounts for the majority of the funding of WIC salaried employees and payments to non-WIC service providers.

WIC Direct Cost Fund - The WIC Direct Cost Special Revenue Fund accounts for grant funds provided to the Health Department by the USDA Food and Nutrition Services via a pass-through grant administered by the Georgia Department of Public Health. The general purpose of the program is to increase the nutritional status of pregnant and breastfeeding women, infants, and children through extensive counseling and selected supplemental foods. This fund accounts for the majority of the funding of WIC equipment purchases, operating costs and program administrative costs.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

1-B. Basis of Presentation (Continued)

Proprietary Funds - Proprietary fund reporting focuses on the determination of operation income, changes in net position, financial position and cash flows. The Health Department's only proprietary fund type is an Internal Service Fund described below:

District Administration Internal Service Fund - The District Administration Internal Service Fund provides central supporting services to District I, Unit I counties and programs. The central support is given in the form of procurement services, management information systems support, centralized accounting functions such as payroll and travel, and personnel and human resource management. The fund charges each user an administrative fee to recover the cost of providing these services.

1-C. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the Health Department are included on the statement of net position. The statement of activities reports revenues and expenses.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the Health Department finances and meets the cash flow needs of its proprietary activities.

1-D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, governmental funds use the modified accrual basis of accounting and fiduciary funds use the accrual basis of accounting. Proprietary funds use the accrual basis of accounting at both reporting levels.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

1-D. Basis of Accounting (Continued)

Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues - Exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year.

Revenues - Non-exchange Transactions - Non-exchange transactions, in which the Health Department receives value without directly giving equal value in return, include grants, contracts, and other local funding. On an accrual basis, revenue from grants, donations, and other local funding is recognized in the fiscal year in which all eligibility requirements have been satisfied or contract provisions have been met.

Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Health Department must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Health Department on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: local funding, federal and state grants, and interest.

Expenses/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

1-E. Assets, Liabilities and Fund Equity

1-E-1. Cash, Cash Equivalents and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the Health Department. Investments are stated at fair value based on quoted market prices.

FLOYD COUNTY HEALTH DEPARTMENT
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NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Liabilities and Fund Equity (Continued)

1-E-1. Cash, Cash Equivalents and Investments (Continued)

Georgia law authorizes the Health Department to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the government or governmental agency
- Obligations of any corporation of the government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

Any investment or deposit in excess of the Federal Deposit Insurance Corporation (FDIC) insured amount must be secured by 110% of an equivalent amount of State or U.S. obligations. However, at June 30, 2012, an account that was uncollateralized exposed the Board of Health to a custodial credit risk of \$68,981. This account has since been collateralized.

1-E-2. Receivables

All receivables are reported at their stated value with no allowance considered necessary at June 30, 2012.

1-E-3. Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables". These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are reclassified and presented as internal balances, if applicable.

1-E-4. Inventories

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used (i.e., the consumption method).

On the fund financial statements, inventories of governmental funds are stated at the lower of cost or market on a first-in, first-out basis. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased (i.e., the purchase method).

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NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Liabilities and Fund Equity (Continued)

1-E-5. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2012, are recorded as prepaid items, when applicable, using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved, when applicable, as this amount is not available for general appropriation.

1-E-6. Restricted Assets

The Georgia Department of Public Health restricts the use of grant funds and contractual revenue according to the specified purpose of the grant or contract. Accordingly, certain funds display the restricted portion of the unused assets in the net asset section of the Statement of Net Position. When expenditures are incurred which could utilize either unrestricted or restricted assets, restricted assets are first applied to meet the obligation.

1-E-7. Capital Assets

General capital assets are those assets that generally result from expenditures in governmental funds. The Health Department reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the governmental fund financial statements. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The Health Department maintains a capitalization threshold of \$5,000.

Improvements to capital assets are capitalized if they exceed the capitalization policy and extend the useful life of the asset or increase the value of the asset. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed.

All reported capital assets are depreciated except for land, right-of-ways and construction in progress, when applicable. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

| <u>Description</u> | <u>Governmental Activities Estimated Lives</u> | <u>Business-Type Activities Estimated Lives</u> |
|-------------------------|--|---|
| Machinery and equipment | 3 - 15 years | 3 -15 years |

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the net present value of future minimum lease payments.

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NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Liabilities and Fund Equity (Continued)

1-E-8. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

All compensated absence liabilities include salary-related payments, where applicable.

The total compensated absence liability is reported on the government-wide financial statements. Governmental funds report the compensated absence liability at the fund reporting level only “*when due*.”

1-E-9. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are “due for payment” during the current year. Capital leases are recognized as a liability in the governmental fund financial statements when due.

1-E-10. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net position.”

Fund Balance - In the prior fiscal year, the Health Department implemented GASB Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions.” This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable fund balance—amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.

Restricted fund balance—amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed fund balance—amounts that can be used only for specific purposes determined by a formal action of the Board of Health. The Board of Health is the highest level of decision-making authority for the Health Department. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board of Health.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Liabilities and Fund Equity (Continued)

1-E-10. Fund Equity (Continued)

Assigned fund balance—amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Health Department's adopted policy, only the Board of Health may assign amounts for specific purposes. All such assignments can be made only with unanimous approval of all Board of Health members.

Unassigned fund balance—amounts that are available for any purpose. Positive amounts are reported only in the general fund.

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

Net Position - Net position represent the difference between assets and liabilities. 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 for the acquisition, construction or improvement of those assets. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Health Department or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position are reported as unrestricted.

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

1-E-11. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the Health Department, these revenues are charges for services for administration of special revenue programs and the general fund. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of each fund.

1-E-12. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses section in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Liabilities and Fund Equity (Continued)

1-E-13. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Health Department and that are either unusual in nature or infrequent in occurrence but not both.

1-E-14. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States, requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

1-E-15. Encumbrances

The Board of Health utilizes encumbrance accounting in its governmental funds. Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which a purchase order, contract, or other commitment is issued and, accordingly, encumbrances outstanding at year end are reported as expenditures in the current year. Generally, all unencumbered appropriations lapse at year end, except those for capital projects funds. Appropriations for capital projects are continued until completion of applicable projects, even when projects extend more than one fiscal year. Open encumbrances at fiscal year-end are included in restricted, committed, or assigned fund balance, as appropriate fund balance.

The WIC Direct Cost Fund had encumbrances for construction projects as of June 30, 2012 totaling \$21,032.

Note 2 - Stewardship, Compliance and Accountability

2-A. Budgetary Information

The Health Department adopts an annual operating budget for the General Fund. The budget is submitted to the Board of Directors and to the Georgia Department of Public Health for review and approval.

The General Fund budget is adopted on a basis consistent with GAAP except that the occurrence of capital lease obligations and the related capital lease expenditures are not budgeted, if capital lease obligations were originated in the reporting year.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the total of all expenditures reported on that budget. Any change to a fund level budget during the year requires the approval of the District Health Director and the Georgia Department of Public Health. Unexpended annual appropriations lapse at year-end.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 2 - Stewardship, Compliance and Accountability (Continued)

2-B. Excess of Expenditures Over Appropriations

The Health Department had no reportable instances of expenditures in excess of appropriations.

2-C. Deficit Fund Equities

The following individual funds had a deficit fund balance at the fund reporting level at June 30, 2012:

| <u>Program Number and Name</u> | <u>Deficit Balance</u> |
|---|------------------------|
| 009 - WIC Breastfeeding | \$ 2,802 |
| 031 - Tuberculosis Control | 16,805 |
| 066 - Immunization | 31,550 |
| 094 - Ryan White AIDS Project | 2,037 |
| 245 - EPI Capacity | 35,069 |
| 301 - WIC Cost Pool | 4,415 |
| 306 - Youth Development Coordination | 13,882 |
| 404 - EPSDT Cost Pool | 1,167 |
| 409 - Children's Medical Services Cost Pool | 2,875 |
| 460 - Children's Medical Services Newborn Hearing | 667 |
| 466 - State Tobacco Use Prevention | 8,140 |
| 643 - WIC Direct Cost | 14,058 |
| | <u>\$ 133,467</u> |

Note 3 - Detailed Notes on All Funds

3-A. Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover deposits. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2012, The Health Department was fully collateralized under State statutes.

3-B. Receivables and Payables

Receivables and payables are recorded on the Health Department's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, and valuation, and in the case of receivables, collectibility.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 3 - Detailed Notes on All Funds (Continued)

3-B. Receivables and Payables (Continued)

Amount due from other governments include the following:

| <u>Program Number and Name</u> | <u>Due From DPH</u> | <u>Due From Other Governments</u> | <u>Due From Other Funds</u> | <u>Total</u> |
|---|---------------------|---|-------------------------------------|---------------------|
| 001 - Public Health | 157,477 | 32,000 | 15,891 | \$ 205,368 |
| 007 - Nutrition Education | 1,664 | - | - | 1,664 |
| 009 - Breastfeeding | 1,143 | - | - | 1,143 |
| 021 - District Administration | - | 64 | 355,210 | 355,274 |
| 029 - Children 1st - 3 | 16,969 | - | - | 16,969 |
| 030 - Children 1st - 4 | 11,241 | - | - | 11,241 |
| 031 - TB Case Management | 35,716 | - | - | 35,716 |
| 056 - Breastest & More | 20,229 | - | - | 20,229 |
| 066 - Immunization | 24,108 | - | - | 24,108 |
| 076 - Oral Health | 25,667 | - | - | 25,667 |
| 094 - Ryan White Title II | 13,186 | - | - | 13,186 |
| 100 - Foster Care | 9,165 | - | - | 9,165 |
| 112 - EI ADM, SC, EVAL, Family Support | 17,287 | - | - | 17,287 |
| 132 - GA Healthy Homes - Lead Poisoning | 2,020 | - | - | 2,020 |
| 238 - Teen Center Youth Development | 1 | - | - | 1 |
| 301 - WIC Cost Pool | 262,963 | - | - | 262,963 |
| 329 - Breast Feeding Peer Counseling | 8,107 | - | - | 8,107 |
| 344 - Comm Health Aware Screening Education | 1,314 | - | - | 1,314 |
| 370 - Hispanic Service Coordination | 5,640 | - | - | 5,640 |
| 401 - Family Planning - CP | 101,067 | - | - | 101,067 |
| 404 - Well Child Outreach EPSDT - CP | 4,046 | - | - | 4,046 |
| 405 - State Cervical Cancer | 21,430 | - | - | 21,430 |
| 409 - CMS - CP | 75,207 | - | - | 75,207 |
| 460 - CMS Newborn Hearing Screening | 4,210 | - | - | 4,210 |
| 461 - Comprehensive Child Health | 245 | - | - | 245 |
| 464 - State Breast & Cervical Cancer Screening | 13,605 | - | - | 13,605 |
| 466 - State Tobacco Use Prevention | 27,083 | - | - | 27,083 |
| 498 - PH Emergency Preparedness Program | 24,149 | - | - | 24,149 |
| 501 - CDC/Cities Readiness Initiative (CRI) | 2,312 | - | - | 2,312 |
| 543 - Infants and Toddlers | 13,920 | - | - | 13,920 |
| 566 - HCEPPR Coordination | 4,957 | - | - | 4,957 |
| 577 - Tuberculosis: Comprehensive Clinical TB (| 400 | - | - | 400 |
| 643 - WIC Direct Cost/Client Services | 40,345 | - | - | 40,345 |
| | <u>\$ 946,873</u> | <u>\$ 32,064</u> | <u>\$ 371,101</u> | <u>\$ 1,350,038</u> |

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 3 - Detailed Notes on All Funds (Continued)

3-B. Receivables and Payables (Continued)

Amounts due to other governments include the following:

| <u>Program Number and Name</u> | <u>Due To DPH</u> | <u>Due to Other Governments</u> | <u>Due to Other Funds</u> | <u>Total</u> |
|---|-------------------|---------------------------------|---------------------------|---------------------|
| 001 - Public Health | 57,792 | - | - | \$ 57,792 |
| 024 - Children 1st - 2 | 1 | - | - | 1 |
| 029 - Children 1st - 3 | 8,075 | 10,616 | 1,384 | 20,075 |
| 030 - Children 1st - 4 | 11,110 | 9,658 | 1,259 | 22,027 |
| 031 - TB Case Management | 15,944 | 16,502 | - | 32,446 |
| 056 - Breastest & More | 5,490 | - | - | 5,490 |
| 066 - Immunization | - | 32,721 | 3,636 | 36,357 |
| 076 - Oral Health | 10,620 | - | - | 10,620 |
| 094 - Ryan White Title II | 5,829 | - | - | 5,829 |
| 100 - Foster Care | 4,950 | - | - | 4,950 |
| 109 - ARC Hearing | 65 | - | - | 65 |
| 112 - EI ADM, SC, EVAL, Family Support | 63,660 | - | 190 | 63,850 |
| 132 - GA Healthy Homes - Lead Poisoning | 2,020 | - | - | 2,020 |
| 238 - Teen Center Youth Development | 5,000 | - | - | 5,000 |
| 247 - Bioterrorism - Public Health Emergency P | 6,417 | - | - | 6,417 |
| 298 - Developmental Specialist | 3,447 | - | - | 3,447 |
| 301 - WIC Cost Pool | - | 81,983 | - | 81,983 |
| 329 - Breast Feeding Peer Counseling | 1 | - | - | 1 |
| 344 - (Chase) Comm Health Aware Screening Ed | 1,936 | - | - | 1,936 |
| 370 - Hispanic Service Coordination | 6,429 | - | - | 6,429 |
| 401 - Family Planning - CP | 43,465 | 21,697 | 20 | 65,182 |
| 404 - Well Child Outreach EPSDT - CP | 7,103 | - | - | 7,103 |
| 405 - State Cervical Cancer | 3,594 | - | - | 3,594 |
| 409 - CMS - CP | 40,120 | 51,183 | 9,612 | 100,915 |
| 460 - CMS Newborn Hearing Screening | 1,855 | - | - | 1,855 |
| 461 - Comprehensive Child Health | 2,582 | - | - | 2,582 |
| 464 - State Breast & Cervical Cancer Screening | 4,726 | - | - | 4,726 |
| 466 - State Tobacco Use Prevention | 5,850 | - | - | 5,850 |
| 498 - PH Emergency Preparedness Program (PHI | 31,535 | - | - | 31,535 |
| 501 - CDC/Cities Readiness Initiative (CRI) | 6,113 | - | - | 6,113 |
| 543 - Infants and Toddlers | 49,220 | - | - | 49,220 |
| 566 - HCEPPR Coordination | 5,912 | - | - | 5,912 |
| 577 - Tuberculosis: Comprehensive Clinical TB (| 36 | - | - | 36 |
| 643 - WIC Direct Cost/Client Services | 8,219 | - | 355,000 | 363,219 |
| | <u>\$ 419,116</u> | <u>\$ 224,360</u> | <u>\$ 371,101</u> | <u>\$ 1,014,577</u> |

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 3 - Detailed Notes on All Funds (Continued)

3-C. Interfund Balances and Transfers

Interfund balances at June 30, 2012, consisted of the following amounts. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made. The Health Department expects to repay all interfund balances within one year.

Interfund balances for the year ended June 30, 2012, consisted of the following:

| Payable from Fund: | Payable to Public Health 001 | Payable to Internal Service Fund 195 | Total |
|--------------------------------|-------------------------------------|---|-------------------|
| 643 - WIC Direct Cost | - | 355,000 | 355,000 |
| Nonmajor Special Revenue Funds | 15,891 | 210 | 16,101 |
| | <u>\$ 15,891</u> | <u>\$ 355,210</u> | <u>\$ 371,101</u> |

Interfund transfers for the year ended June 30, 2012, consisted of the following:

| Transfer from: | Transfer to: Internal | | Total |
|--------------------------------|----------------------------------|---------------------|---------------------|
| | Service Fund | General Fund | |
| 001 - General Fund | \$ 264,365 | \$ - | \$ 264,365 |
| 016 - State Community Care | 100,784 | - | 100,784 |
| 643 - WIC Direct Cost | 173,557 | - | 173,557 |
| Nonmajor Special Revenue Funds | 532,542 | - | 532,542 |
| 195 - Internal Service Fund | - | (17,275) | (17,275) |
| | <u>\$ 1,071,248</u> | <u>\$ (17,275)</u> | <u>\$ 1,053,973</u> |

FLOYD COUNTY HEALTH DEPARTMENT
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NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets

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

| | Balance 7/01/11 | Additions | Deletions | Balance 06/30/12 |
|---|--------------------|--------------------|-------------|---------------------|
| Other capital assets: | | | | |
| Machinery and equipment | \$ 321,236 | \$ - | \$ - | \$ 321,236 |
| Total other capital assets | <u>321,236</u> | <u>-</u> | <u>-</u> | <u>321,236</u> |
| Accumulated depreciation: | | | | |
| Machinery and equipment | 100,487 | 46,259 | - | 146,746 |
| Total accumulated depreciation | <u>100,487</u> | <u>46,259</u> | <u>-</u> | <u>146,746</u> |
| Governmental activities capital assets, net | <u>\$ 220,749</u> | <u>\$ (46,259)</u> | <u>\$ -</u> | <u>\$ 174,490</u> |

3-E. Compensated Absences

The vacation policy of the Health Department provides for the accumulation of up to 45 days earned vacation leave with such leave being fully vested when earned. Employees must be in at least half time status scheduled to work twenty hours or more per workweek to be eligible for annual leave. The number of annual leave hours earned in each pay period is contingent upon the length of continuous service provided to the Health Department. Accumulated annual leave is paid to the employee upon termination for all non-forfeited annual leave. All hours in excess of the maximum limit are considered to be in forfeited status and may be used toward retirement when the total of forfeited annual leave, forfeited sick and accumulated sick leave add up to at least 120 days. The use of forfeited hours towards retirement will result in the Health Department being responsible for making a payment to the Employees' Retirement System of Georgia for the equivalent dollar amount of the forfeited hours.

The sick leave policy provides for the accumulation of up to 90 days earned sick leave with such leave being fully vested when earned. Employees must be in at least half time status scheduled to work twenty hours or more per workweek to be eligible for sick leave. Accumulated sick leave is not paid to the employee upon termination and can only be used in the calculation combining forfeited sick and forfeited annual leave. All hours in excess of the maximum limit are considered to be in forfeited status and may be used toward retirement when the total of forfeited annual leave, forfeited sick and accumulated sick leave add up to at least 120 days. The use of forfeited hours towards retirement will result in the Health Department being responsible for making a payment to the Employees' Retirement System of Georgia for a percentage of the equivalent dollar amount of the forfeited hours.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 3 - Detailed Notes on All Funds (Continued)

3-E. Compensated Absences (Continued)

A summary of the current and long-term portions of accumulated and forfeited sick leave and annual leave is as follows:

| | Accumulated Annual Leave | Accumulated Sick Leave | Total |
|--------------|-----------------------------|---------------------------|-------------------|
| 2013 | \$ 50,579 | \$ - | \$ 50,579 |
| 2014 | 50,579 | - | 50,579 |
| 2015 | 50,579 | - | 50,579 |
| 2016 | 50,579 | - | 50,579 |
| 2017 | 50,579 | - | 50,579 |
| Thereafter | 252,894 | - | 252,894 |
| Total | \$ 505,789 | \$ - | \$ 505,789 |

Changes in compensated absences payable can be summarized as follows:

| <u>07/01/11</u> | <u>Additions</u> | <u>Reductions</u> | <u>06/30/12</u> |
|-----------------|------------------|-------------------|-----------------|
| \$ 491,560 | \$ 90,041 | \$ 75,812 | \$ 505,789 |

3-F. Pensions

Employees' Retirement System of Georgia (ERS) is a cost-sharing, multiple-employer defined benefit pension plan administered by the State of Georgia for the benefit of public employees. The Retirement System provides pension benefits and death and disability benefits.

Unless the employee elects otherwise, an employee who currently maintains membership with ERS based upon state employment that started prior to July 1, 1982 is an "old plan" member subject to the plan provisions in effect prior to July 1, 1982. Members hired on or after July 1, 1982 but prior to January 1, 2009 are "new plan" members, subject to the modified plan provisions.

Effective January 1, 2009, newly hired state employees, as well as rehired state employees who did not maintain eligibility for the "old" or "new" plan, are members of the Georgia State Employees' Pension and Savings Plan (GSEPS). ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to the GSEPS plan.

Under the old plan, the new plan, and GSEPS, a member may retire and receive normal retirement benefits after completion of ten years creditable service and attainment of age of 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60. Pension payments are calculated by multiplying the years of service by the applicable benefit factor. The result is then multiplied by the

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 3 - Detailed Notes on All Funds (Continued)

3-F. Pensions (Continued)

average monthly salary for the two highest consecutive years of service. For early retirement, the pension payment is reduced accordingly.

Member contributions under the old plan are 4% of annual compensation, up to \$4,200 plus 6% of annual compensation in excess of \$4,200. Under the old plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the new plan and GSEPS are 1.25% of annual compensation.

Employer required contributions under both the old plan and the new plan represented 10.41% of the covered payroll. Employer required contributions under GSEPS represented 6.54% of the covered payroll.

For the fiscal period ended June 30, 2010, the latest annual actuarial valuation, the ERS did not hold any securities of the State.

The amount of the total pension benefit obligation is based on a standardized measurement established by the Governmental Accounting Standards Board (GASB) Statement 5 that, with some exceptions, must be used by employee retirement system (ERS). The standardized measurement is the actuarial present value of credited projected benefits.

This pension valuation method reflects the present value of credited projected benefits. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date, and is adjusted for the effects of projected salary increases.

A standardized measure of the pension benefit obligation was adopted by GASB to enable readers of ERS financial statements to (a) assess the ERS funding status on a going concern basis (b) assess progress made in accumulation of sufficient assets to pay benefits when due, and (c) make comparisons among ERS and among employees.

A copy of the plan's financial report may be obtained from:

Employees' Retirement System of Georgia
Two Northside 75, Suite 300
Atlanta, Georgia 30318-7701

Health Department employees are required to contribute to the Plan along with contributions provided by the Health Department. All benefits are paid from this fund to the members or to their beneficiaries.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 3 - Detailed Notes on All Funds (Continued)

3-F. Pensions (Continued)

The Plan's financial statements are prepared on an accrual basis of accounting. Investments in securities are valued at current market prices. The trust fund is invested, approximately, in 67.2% equities, 26.2% fixed income securities, 0.0% short-term securities, and 6.6% trust funds.

The net pension obligation was computed as part of an actuarial valuation as of June 30, 2010. Significant actuarial assumptions used in the valuation include (a) an assumed rate of return on assets of 7.50% per year, which includes an inflation rate of 3.00%; (b) projected salary increases of 0.00% for fiscal year 2011; 2.725% - 4.625% for fiscal years 2012-2013; and 5.45% - 9.25% for fiscal years 2014 and later, which all include an inflation rate of 3.00%; and (c) no annual post-retirement benefit increase or cost of living adjustments.

ERS Plan refunding policy provides for contributions under the "Entry Age" actuarial cost method. The actuarial asset valuation was determined using the 7-year smoothed market value. The unfunded actuarial accrued liability is being amortized as a level percent of pay, open. The remaining amortization period at June 30, 2010, was thirty years.

Schedule of Funding Progress

| | (1) | (2) | (3) | (4) | (5) | (6) |
|--------------------------|---------------------------|-----------------------------------|----------------------|----------------------------|------------------------|---|
| Actuarial Valuation Date | Actuarial Value of Assets | Actuarial Accrued Liability (AAL) | Funded Ratio (1)/(2) | Unfunded AAL/ UAAL (2)-(1) | Annual Covered Payroll | UAAL as a Percentage of Covered Payroll |
| 6/30/05 | 13,134,472 | 13,512,773 | 97.2% | 378,301 | 2,514,430 | 15.0% |
| 6/30/06 | 13,461,132 | 14,242,845 | 94.5% | 781,713 | 2,630,167 | 29.7% |
| 6/30/07 | 13,843,689 | 14,885,179 | 93.0% | 1,041,490 | 2,680,972 | 38.8% |
| 6/30/08 | 14,017,346 | 15,680,857 | 89.4% | 1,663,551 | 2,809,199 | 59.2% |
| 6/30/09 | 13,613,606 | 15,878,022 | 85.7% | 2,264,416 | 2,674,155 | 84.7% |
| 6/30/10 | 13,046,193 | 16,295,352 | 80.1% | 3,249,159 | 2,571,042 | 126.4% |

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 3 - Detailed Notes on All Funds (Continued)

3-F. Pensions (Continued)

| Schedule of Employer Contributions | | | | | |
|------------------------------------|------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| Year Ended June 30, | Annual Required Contribution | Percentage Contributed | Annual Pension Cost | Percentage Contributed | Net Pension Obligation |
| 2005 | 243,074 | 100% | 243,074 | 100% | - |
| 2006 | 258,482 | 100% | 258,482 | 100% | - |
| 2007 | 270,141 | 100% | 270,141 | 100% | - |
| 2008 | 286,256 | 100% | 286,256 | 100% | - |
| 2009 | 282,103 | 100% | 281,821 | 99.9% | - |
| 2010 | 263,064 | 100% | 263,064 | 100% | - |

3-G. Net Position

Net position on the government-wide Statement of Net Position as of June 30, 2012 are as follows:

| | |
|--|--------------|
| Investment in capital assets, net of related debt: | |
| Restricted | \$ 33,215 |
| Unrestricted | 2,530,163 |
| Total | \$ 2,563,378 |

Note 4 - Other Notes

4-A. Risk Management

The Health Department is exposed to various risks of loss related to torts; theft, damage, and destruction of assets; errors or omissions; job related illnesses or injuries to employees, and natural disasters. These risks of loss are managed either by the primary government or the State of Georgia, depending on the type of loss. There have been no significant reductions in coverage from the aforementioned entities from the past three years.

4-B. Contingent Liabilities

The Health Department has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the contingent liability cannot be estimated and is not considered probable. Consequently, no accrual has been made for this liability.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 5 - Changes in Restricted Net Position

Changes in restricted net position as shown on the Statement of Net Position are as follows:

| PROGRAM | TOTAL NET INCOME/ LOSS | UNRESTRICTED NET INCOME/ LOSS | RESTRICTED NET INCOME/ LOSS |
|---|---------------------------------------|--|--|
| 001 - Public Health | \$ 175,914 | \$ 175,914 | \$ - |
| 016 - Community Care | 112,136 | 112,136 | - |
| 031 - TB Case Management | 415 | 415 | - |
| 056 - Breastest & More | (20) | (20) | - |
| 066 - Immunization | (1,607) | (1,607) | - |
| 132 - GA Healthy Homes - Lead Poisoning | 2,576 | 2,576 | - |
| 185 - Dental Clinic | 123,436 | 123,436 | - |
| 215 - School Health Nurse | (20,203) | (20,203) | - |
| 238 - Teen Center Youth Development | (14,536) | (2,014) | (12,522) |
| 245 - EPI Capacity | 60 | 60 | - |
| 247 - Bioterrorism - Public Health Emergency Prepar | (1,753) | (1,753) | - |
| 362 - Ryan White Title III | 6,322 | 6,322 | - |
| 370 - Hispanic Service Coordination | 114 | 114 | - |
| 401 - Family Planning - CP | 31,812 | 31,812 | - |
| 404 - Well Child Outreach EPSDT - CP | 2,330 | 2,270 | 60 |
| 417 - Reduction of Tobacco Use | 339 | 339 | - |
| 464 - State Breast & Cervical Cancer Screening | 42 | 42 | - |
| 498 - PH Emergency Preparedness Program (PHEP) | 14,097 | 14,097 | - |
| 559 - Family Planning Realignment | 12 | 12 | - |
| 566 - HCEPPR Coordination | 3,396 | 3,325 | 71 |
| 643 - WIC Direct Cost | (20,824) | - | (20,824) |
| | <u>\$ 414,058</u> | <u>\$ 447,273</u> | <u>\$ (33,215)</u> |

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

Note 6 – Transfers from Closed Programs

The Health Department had several programs with remaining fund balances that are no longer active. These programs have been closed out and a transfer has been made to move fund balances into other programs.

Transfers for the year ended June 30, 2012, consisted of the following:

| <u>Transfer Out:</u> | <u>Transfer In:</u> | |
|--|-----------------------------|--------------------|
| | Internal Service Fund | Total |
| Prior Year Program - No Longer Active | | |
| 040 - EH Risk Assessment | \$ (4,321) | \$ (4,321) |
| 060 - EMS | (88,128) | (88,128) |
| 228 - Fit to Eat | 9,198 | 9,198 |
| 538 - Emergency Preparedness | 8,061 | 8,061 |
| 542 - Preparedness & Emergency Response | 16,303 | 16,303 |
| 565 - Preparedness & Emergency Response for BT | (1) | (1) |
| 569 - H1N1 Phase 2 Epidemiology | (100) | (100) |
| | <u>\$ (58,988)</u> | <u>\$ (58,988)</u> |

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2012

| | Special Revenue Funds | | | | | |
|---|--------------------------------------|-----------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 007 WIC Nutrition Education | 009 WIC Breastfeeding | 024 Children's First - 2 | 029 Children's First - 3 | 030 Children's First - 4 | 031 Tuberculosis Control |
| ASSETS | | | | | | |
| Cash | \$ 1,519 | \$ - | \$ 1 | \$ 3,106 | \$ 10,786 | \$ - |
| Accounts receivable | - | - | - | - | - | - |
| Prepaid assets | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Due from other governments | 1,664 | 1,143 | - | 16,969 | 11,241 | 35,716 |
| TOTAL ASSETS | \$ 3,183 | \$ 1,143 | \$ 1 | \$ 20,075 | \$ 22,027 | \$ 35,716 |
| LIABILITIES AND FUND BALANCE | | | | | | |
| LIABILITIES | | | | | | |
| Accounts payable | \$ 51 | \$ 426 | \$ - | \$ - | \$ - | \$ 128 |
| Due to other funds | - | - | - | 1,384 | 1,259 | - |
| Due to other governments | - | - | 1 | 18,691 | 20,768 | 32,446 |
| Other liabilities | - | 3,519 | - | - | - | 19,947 |
| TOTAL LIABILITIES | 51 | 3,945 | 1 | 20,075 | 22,027 | 52,521 |
| FUND BALANCE | | | | | | |
| Unreserved, undesignated | 3,132 | (2,802) | - | - | - | (16,805) |
| TOTAL FUND BALANCE | 3,132 | (2,802) | - | - | - | (16,805) |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 3,183 | \$ 1,143 | \$ 1 | \$ 20,075 | \$ 22,027 | \$ 35,716 |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

COMBINING BALANCE SHEET (Continued)

NONMAJOR SPECIAL REVENUE FUNDS

June 30, 2012

| | Special Revenue Funds | | | | | |
|---|-----------------------|------------------|------------------|----------------------------|-----------------|-------------------------------|
| | 056 | 066 | 076 | 094 | 100 | 109 |
| | Breastest and More | Immunization | Oral Health | Ryan White Aids Project | Foster Care | Amplification Intervention |
| ASSETS | | | | | | |
| Cash | \$ 12,017 | \$ - | \$ - | \$ - | \$ - | \$ 75 |
| Accounts receivable | - | - | - | - | - | - |
| Prepaid assets | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Due from other governments | 20,229 | 24,108 | 25,667 | 13,186 | 9,165 | - |
| TOTAL ASSETS | <u>\$ 32,246</u> | <u>\$ 24,108</u> | <u>\$ 25,667</u> | <u>13,186</u> | <u>9,165</u> | <u>\$ 75</u> |
| LIABILITIES AND FUND BALANCE | | | | | | |
| LIABILITIES | | | | | | |
| Accounts payable | \$ 2,990 | \$ - | \$ 2,601 | \$ 1,946 | \$ - | \$ - |
| Due to other funds | - | 3,636 | - | - | - | - |
| Due to other governments | 5,490 | 32,721 | 10,620 | 5,829 | 4,950 | 65 |
| Other liabilities | - | 19,301 | 6,653 | 7,448 | 4,215 | - |
| TOTAL LIABILITIES | <u>8,480</u> | <u>55,658</u> | <u>19,874</u> | <u>15,223</u> | <u>9,165</u> | <u>65</u> |
| FUND BALANCE | | | | | | |
| Unreserved, undesignated | <u>23,766</u> | <u>(31,550)</u> | <u>5,793</u> | <u>(2,037)</u> | <u>-</u> | <u>10</u> |
| TOTAL FUND BALANCE | <u>23,766</u> | <u>(31,550)</u> | <u>5,793</u> | <u>(2,037)</u> | <u>-</u> | <u>10</u> |
| TOTAL LIABILITIES AND FUND BALANCE | <u>\$ 32,246</u> | <u>\$ 24,108</u> | <u>\$ 25,667</u> | <u>\$ 13,186</u> | <u>\$ 9,165</u> | <u>\$ 75</u> |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

COMBINING BALANCE SHEET (Continued)

NONMAJOR SPECIAL REVENUE FUNDS

June 30, 2012

| | Special Revenue Funds | | | | | |
|---|---|-------------------------|-----------------------|--------------------------------|----------------------|-------------------------|
| | 112 | 132 | 185 | 215 | 238 | 245 |
| | Early Intervention Support | Health Homes | Dental Lab | School Health Nurse | Tanf Teen | EPI Capacity |
| ASSETS | | | | | | |
| Cash | \$ 92,003 | \$ 4,431 | \$ 171,287 | \$ 123,974 | \$ 51,031 | \$ - |
| Accounts receivable | - | - | 14,250 | - | - | - |
| Prepaid assets | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Due from other governments | 17,287 | 2,020 | - | - | 1 | - |
| TOTAL ASSETS | \$ 109,290 | \$ 6,451 | \$ 185,537 | \$ 123,974 | \$ 51,032 | \$ - |
| LIABILITIES AND FUND BALANCE | | | | | | |
| LIABILITIES | | | | | | |
| Accounts payable | \$ 9,873 | \$ 1,855 | \$ - | \$ - | \$ - | \$ 179 |
| Due to other funds | 190 | - | - | - | - | - |
| Due to other governments | 63,660 | 2,020 | - | - | 5,000 | - |
| Other liabilities | - | - | - | - | - | 34,890 |
| TOTAL LIABILITIES | 73,723 | 3,875 | - | - | 5,000 | 35,069 |
| FUND BALANCE | | | | | | |
| Unreserved, undesignated | 35,567 | 2,576 | 185,537 | 123,974 | 46,032 | (35,069) |
| TOTAL FUND BALANCE | 35,567 | 2,576 | 185,537 | 123,974 | 46,032 | (35,069) |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 109,290 | \$ 6,451 | \$ 185,537 | \$ 123,974 | \$ 51,032 | \$ - |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

COMBINING BALANCE SHEET (Continued)

NONMAJOR SPECIAL REVENUE FUNDS

June 30, 2012

| | Special Revenue Funds | | | | | |
|---|--|--------------------------------------|------------------------------------|---|---|---|
| | 247 PH Emergency Preparedness | 280 EPI Capacity Additional | 298 Developmental Specialist | 306 Youth Development Coordination | 329 Breast Feeding Peer Counseling | 344 Community Health Awareness |
| ASSETS | | | | | | |
| Cash | \$ 11,040 | \$ - | \$ 3,447 | \$ - | \$ - | \$ 622 |
| Accounts receivable | - | - | - | - | - | - |
| Prepaid Assets | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | 8,107 | 1,314 |
| TOTAL ASSETS | <u>\$ 11,040</u> | <u>\$ -</u> | <u>\$ 3,447</u> | <u>\$ -</u> | <u>\$ 8,107</u> | <u>\$ 1,936</u> |
| LIABILITIES AND FUND BALANCE | | | | | | |
| LIABILITIES | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | - | - | - | - | - | - |
| Due to other governments | 6,417 | - | 3,447 | - | 1 | 1,936 |
| Other liabilities | - | - | - | 13,882 | 8,055 | - |
| TOTAL LIABILITIES | <u>6,417</u> | <u>-</u> | <u>3,447</u> | <u>13,882</u> | <u>8,056</u> | <u>1,936</u> |
| FUND BALANCE | | | | | | |
| Unreserved, undesignated | <u>4,623</u> | <u>-</u> | <u>-</u> | <u>(13,882)</u> | <u>51</u> | <u>-</u> |
| TOTAL FUND BALANCE | <u>4,623</u> | <u>-</u> | <u>-</u> | <u>(13,882)</u> | <u>51</u> | <u>-</u> |
| TOTAL LIABILITIES AND FUND BALANCE | <u>\$ 11,040</u> | <u>\$ -</u> | <u>\$ 3,447</u> | <u>\$ -</u> | <u>\$ 8,107</u> | <u>\$ 1,936</u> |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

COMBINING BALANCE SHEET (Continued)

NONMAJOR SPECIAL REVENUE FUNDS

June 30, 2012

| | Special Revenue Funds | | | | | |
|---|---|------------------------------|--|----------------------------|--------------------------------------|--|
| | 362 | 370 | 401 | 404 | 405 | 409 |
| | Federal Funds Title III Ryan White | Hispanic Services | Family Planning Cost Pool | EPSDT Cost Pool | State Cervical Cancer | Children's Medical Services Cost Pool |
| ASSETS | | | | | | |
| Cash | \$ 27,814 | \$ 2,300 | \$ - | \$ 1,890 | \$ - | \$ 22,665 |
| Accounts receivable | - | - | 149 | - | - | 374 |
| Prepaid Assets | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Due from other governments | - | 5,640 | 101,067 | 4,046 | 21,430 | 75,207 |
| TOTAL ASSETS | \$ 27,814 | \$ 7,940 | \$ 101,216 | \$ 5,936 | \$ 21,430 | \$ 98,246 |
| LIABILITIES AND FUND BALANCE | | | | | | |
| LIABILITIES | | | | | | |
| Accounts payable | \$ 1,092 | \$ - | \$ 3,143 | \$ - | \$ 4,473 | \$ 206 |
| Due to other funds | - | - | 20 | - | - | 9,612 |
| Due to other governments | - | 6,429 | 65,162 | 7,103 | 3,594 | 91,303 |
| Other liabilities | - | - | 1,028 | - | 12,566 | - |
| TOTAL LIABILITIES | 1,092 | 6,429 | 69,353 | 7,103 | 20,633 | 101,121 |
| FUND BALANCE | | | | | | |
| Unreserved, undesignated | 26,722 | 1,511 | 31,863 | (1,167) | 797 | (2,875) |
| TOTAL FUND BALANCE | 26,722 | 1,511 | 31,863 | (1,167) | 797 | (2,875) |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 27,814 | \$ 7,940 | \$ 101,216 | \$ 5,936 | \$ 21,430 | \$ 98,246 |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

COMBINING BALANCE SHEET (Continued)

NONMAJOR SPECIAL REVENUE FUNDS

June 30, 2012

| | Special Revenue Funds | | | | | |
|---|---------------------------------------|--|--|---|---|-------------------------------------|
| | 417 Reduction of Tobacco Use | 460 Children's Medical Services Newborn Hearing | 461 Outpatient UNHSI/ Audiology Sup | 464 State Breast & Cervical Cancer Screening | 466 State Tobacco Use Prevention | 498 PH Emergency Preparedness |
| ASSETS | | | | | | |
| Cash | \$ 339 | \$ - | \$ 2,407 | \$ - | \$ - | \$ 21,820 |
| Accounts receivable | - | - | - | - | - | - |
| Prepaid Assets | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Due from other governments | - | 4,210 | 245 | 13,605 | 27,083 | 24,149 |
| TOTAL ASSETS | \$ 339 | \$ 4,210 | \$ 2,652 | \$ 13,605 | \$ 27,083 | \$ 45,969 |
| LIABILITIES AND FUND BALANCE | | | | | | |
| LIABILITIES | | | | | | |
| Accounts payable | \$ - | \$ - | \$ 70 | \$ 259 | \$ 136 | \$ 337 |
| Due to other funds | - | - | - | - | - | - |
| Due to other governments | - | 1,855 | 2,582 | 4,726 | 5,850 | 31,535 |
| Other liabilities | - | 3,022 | - | 8,334 | 29,237 | - |
| TOTAL LIABILITIES | - | 4,877 | 2,652 | 13,319 | 35,223 | 31,872 |
| FUND BALANCE | | | | | | |
| Unreserved, undesignated | 339 | (667) | - | 286 | (8,140) | 14,097 |
| TOTAL FUND BALANCE | 339 | (667) | - | 286 | (8,140) | 14,097 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 339 | \$ 4,210 | \$ 2,652 | \$ 13,605 | \$ 27,083 | \$ 45,969 |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

COMBINING BALANCE SHEET (Continued)

NONMAJOR SPECIAL REVENUE FUNDS

June 30, 2012

| | Special Revenue Funds | | | |
|---|--|---|-------------------------------|--|
| | 501 CDC Cities Readiness Initiative | 543 Infants and Toddlers | 557 First Care | 559 Family Planning Realignment |
| ASSETS | | | | |
| Cash | \$ 3,801 | \$ 55,299 | \$ 10 | \$ 986 |
| Accounts receivable | - | - | - | - |
| Prepaid Assets | - | - | - | - |
| Due from other funds | - | - | - | - |
| Due from other governments | 2,312 | 13,920 | - | - |
| TOTAL ASSETS | \$ 6,113 | \$ 69,219 | \$ 10 | \$ 986 |
| LIABILITIES AND FUND BALANCE | | | | |
| LIABILITIES | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ 295 |
| Due to other funds | - | - | - | - |
| Due to other governments | 6,113 | 49,220 | - | - |
| Other liabilities | - | - | - | - |
| TOTAL LIABILITIES | 6,113 | 49,220 | - | 295 |
| FUND BALANCE | | | | |
| Unreserved, undesignated | - | 19,999 | 10 | 691 |
| TOTAL FUND BALANCE | - | 19,999 | 10 | 691 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 6,113 | \$ 69,219 | \$ 10 | \$ 986 |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

COMBINING BALANCE SHEET (Continued)

NONMAJOR SPECIAL REVENUE FUNDS

June 30, 2012

| | <u>Special Revenue Funds</u> | | <u>Total Non-major Special Revenue Funds</u> |
|---|--------------------------------|---|--|
| | <u>566</u> | <u>577</u> | |
| | <u>HCEPPR Coordination</u> | <u>Tuberculosis Comp Clinical TB Course</u> | |
| ASSETS | | | |
| Cash | \$ 5,452 | \$ - | \$ 630,122 |
| Accounts receivable | 200 | - | 14,973 |
| Prepaid Assests | - | - | - |
| Due from other funds | - | - | - |
| Due from other governments | 4,957 | 400 | 486,088 |
| TOTAL ASSETS | <u>\$ 10,609</u> | <u>\$ 400</u> | <u>\$ 1,131,183</u> |
| LIABILITIES AND FUND BALANCE | | | |
| LIABILITIES | | | |
| Accounts payable | \$ 273 | \$ - | \$ 30,333 |
| Due to other funds | - | - | 16,101 |
| Due to other governments | 5,912 | 36 | 495,482 |
| Other liabilities | - | 364 | 172,461 |
| TOTAL LIABILITIES | <u>6,185</u> | <u>400</u> | <u>714,377</u> |
| FUND BALANCE | | | |
| Unreserved, undesignated | <u>4,424</u> | <u>-</u> | <u>416,806</u> |
| TOTAL FUND BALANCE | <u>4,424</u> | <u>-</u> | <u>416,806</u> |
| TOTAL LIABILITIES AND FUND BALANCE | <u>\$ 10,609</u> | <u>\$ 400</u> | <u>\$ 1,131,183</u> |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Year Ended June 30, 2012

| | Special Revenue Funds | | | |
|--|-------------------------------|----------------------|-----------------------|-----------------------|
| | 007 | 009 | 024 | 029 |
| | WIC Nutrition Education | WIC Breastfeeding | Children's First 2 | Children's First 3 |
| REVENUES | | | | |
| Grant-in-aid | \$ 53,423 | \$ 43,259 | \$ 57,266 | \$ 88,870 |
| Contract revenue | - | - | - | - |
| County | - | - | - | - |
| Other local funds | - | - | - | - |
| Fees | - | - | - | - |
| Inter agency | - | - | - | - |
| Intra agency | - | - | - | 6,641 |
| Vital record fees | - | - | - | - |
| Medicaid fees | - | - | - | - |
| Other income | - | - | - | - |
| TOTAL REVENUES | <u>53,423</u> | <u>43,259</u> | <u>57,266</u> | <u>95,511</u> |
| EXPENDITURES | | | | |
| Direct salaries | - | - | 27,965 | 40,236 |
| Fringe benefits | - | - | 13,301 | 20,572 |
| Equipment | - | - | - | - |
| Inter agency | - | - | - | 10,616 |
| Intra agency | - | - | 412 | 1,384 |
| Other operating expenses | 53,423 | 43,259 | 11,965 | 17,768 |
| TOTAL EXPENDITURES | <u>53,423</u> | <u>43,259</u> | <u>53,643</u> | <u>90,576</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>-</u> | <u>-</u> | <u>3,623</u> | <u>4,935</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | (3,623) | (4,935) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>(3,623)</u> | <u>(4,935)</u> |
| NET CHANGE IN FUND BALANCE | - | - | - | - |
| FUND BALANCE AT BEGINNING OF YEAR | 3,132 | (2,802) | - | - |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | - | - | - | - |
| FUND BALANCE AT END OF YEAR | <u>\$ 3,132</u> | <u>\$ (2,802)</u> | <u>\$ -</u> | <u>\$ -</u> |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2012

| | Special Revenue Funds | | | |
|--|-------------------------------|---------------------------------|--------------------------------|-------------------------------|
| | 030 | 031 | 033 | 040 |
| | Children's First 4 | Tuberculosis Control | Lead Base Poisoning | EH Risk Assessment |
| REVENUES | | | | |
| Grant-in-aid | \$ 85,270 | \$ 177,159 | \$ 1,358 | \$ - |
| Contract revenue | - | - | - | - |
| County | - | - | - | - |
| Other local funds | - | - | - | - |
| Fees | - | - | - | - |
| Inter agency | - | - | - | - |
| Intra agency | - | 7,237 | - | - |
| Vital record fees | - | - | - | - |
| Medicaid fees | - | - | - | - |
| Other income | - | 179 | - | - |
| TOTAL REVENUES | <u>85,270</u> | <u>184,575</u> | <u>1,358</u> | <u>-</u> |
| EXPENDITURES | | | | |
| Direct salaries | - | 80,127 | - | - |
| Fringe benefits | - | 39,140 | - | - |
| Equipment | - | - | - | - |
| Inter agency | 68,240 | 16,501 | - | - |
| Intra agency | 8,894 | 3,820 | - | - |
| Other operating expenses | 3,416 | 33,079 | 1,358 | - |
| TOTAL EXPENDITURES | <u>80,550</u> | <u>172,667</u> | <u>1,358</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>4,720</u> | <u>11,908</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (4,720) | (11,493) | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(4,720)</u> | <u>(11,493)</u> | <u>-</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | 415 | - | - |
| FUND BALANCE AT BEGINNING OF YEAR | - | (17,220) | - | 4,321 |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | - | - | - | (4,321) |
| FUND BALANCE AT END OF YEAR | <u>\$ -</u> | <u>\$ (16,805)</u> | <u>\$ -</u> | <u>\$ -</u> |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2012

| | Special Revenue Funds | | | |
|--|-----------------------|-----------------|--------------------|-----------------|
| | 056 | 060 | 066 | 076 |
| | Breastest and More | EMS | Immunization | Oral Health |
| REVENUES | | | | |
| Grant-in-aid | \$ 122,000 | \$ - | \$ 367,269 | \$ 124,000 |
| Contract revenue | - | - | - | - |
| County | - | - | - | - |
| Other local funds | - | - | - | - |
| Fees | - | - | - | - |
| Inter agency | - | - | - | - |
| Intra agency | 10,313 | - | 35,240 | 96,858 |
| Vital record fees | - | - | - | - |
| Medicaid fees | - | - | - | - |
| Other income | - | - | 116,190 | - |
| TOTAL REVENUES | 132,313 | - | 518,699 | 220,858 |
| EXPENDITURES | | | | |
| Direct salaries | 35,813 | - | 51,322 | 139,042 |
| Fringe benefits | 16,292 | - | 24,932 | 67,188 |
| Equipment | - | - | - | 3,267 |
| Inter agency | 9,787 | - | 369,775 | 824 |
| Intra agency | 2,418 | - | 31,618 | - |
| Other operating expenses | 63,086 | - | 22,452 | 3,654 |
| TOTAL EXPENDITURES | 127,396 | - | 500,099 | 213,975 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 4,917 | - | 18,600 | 6,883 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (4,937) | - | (20,207) | (6,883) |
| TOTAL OTHER FINANCING SOURCES (USES) | (4,937) | - | (20,207) | (6,883) |
| NET CHANGE IN FUND BALANCE | (20) | - | (1,607) | - |
| FUND BALANCE AT BEGINNING OF YEAR | 23,786 | 88,128 | (29,943) | 5,793 |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | - | (88,128) | - | - |
| FUND BALANCE AT END OF YEAR | \$ 23,766 | \$ - | \$ (31,550) | \$ 5,793 |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2012

| | Special Revenue Funds | | | |
|--|-----------------------|----------------------------|----------------|----------------|
| | 082 | 094 | 100 | 109 |
| | District Admin II | Ryan White Aids Project | Foster Care | ARC Hearing |
| REVENUES | | | | |
| Grant-in-aid | \$ 66,000 | \$ 134,982 | \$ 55,000 | \$ - |
| Contract revenue | - | - | - | - |
| County | - | - | - | - |
| Other local funds | - | - | - | - |
| Fees | - | - | - | - |
| Inter agency | - | - | - | - |
| Intra agency | - | 3,770 | 10,224 | - |
| Vital record fees | - | - | - | - |
| Medicaid fees | - | - | - | - |
| Other income | - | - | - | - |
| TOTAL REVENUES | <u>66,000</u> | <u>138,752</u> | <u>65,224</u> | <u>-</u> |
| EXPENDITURES | | | | |
| Direct salaries | - | 34,594 | 42,394 | - |
| Fringe benefits | - | 15,863 | 19,455 | - |
| Equipment | - | 3,850 | - | - |
| Inter agency | - | - | - | - |
| Intra agency | - | 13,960 | - | - |
| Other operating expenses | 66,000 | 59,301 | 350 | - |
| TOTAL EXPENDITURES | <u>66,000</u> | <u>127,568</u> | <u>62,199</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>-</u> | <u>11,184</u> | <u>3,025</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | (11,184) | (3,025) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>(11,184)</u> | <u>(3,025)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | - | - |
| FUND BALANCE AT BEGINNING OF YEAR | - | (2,037) | - | 10 |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | - | - | - | - |
| FUND BALANCE AT END OF YEAR | <u>\$ -</u> | <u>\$ (2,037)</u> | <u>\$ -</u> | <u>\$ 10</u> |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2012

| | Special Revenue Funds | | | |
|--|-------------------------------|---|-------------------------|--|
| | 112 | 117 | 132 | 139 |
| | Early Intervention | Third Grade Reading Initiative | Health Homes | Tobacco Use Prevention Affordable |
| REVENUES | | | | |
| Grant-in-aid | \$ 329,270 | \$ 20,000 | \$ 51,164 | \$ 25,000 |
| Contract revenue | 800 | - | - | - |
| County | - | - | - | - |
| Other local funds | - | - | - | - |
| Fees | - | - | 900 | - |
| Inter agency | - | - | - | - |
| Intra agency | - | - | 2,337 | - |
| Vital record fees | - | - | - | - |
| Medicaid fees | - | - | - | - |
| Other income | - | - | - | - |
| TOTAL REVENUES | 330,070 | 20,000 | 54,401 | 25,000 |
| EXPENDITURES | | | | |
| Direct salaries | - | - | 21,845 | - |
| Fringe benefits | - | - | 10,939 | - |
| Equipment | 4,293 | - | 3,409 | - |
| Inter agency | 5,400 | 20,000 | 7,500 | - |
| Intra agency | 3,709 | - | 824 | - |
| Other operating expenses | 301,532 | - | 4,388 | 23,625 |
| TOTAL EXPENDITURES | 314,934 | 20,000 | 48,905 | 23,625 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 15,136 | - | 5,496 | 1,375 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (15,136) | - | (2,920) | (1,375) |
| TOTAL OTHER FINANCING SOURCES (USES) | (15,136) | - | (2,920) | (1,375) |
| NET CHANGE IN FUND BALANCE | - | - | 2,576 | - |
| FUND BALANCE AT BEGINNING OF YEAR | 35,567 | - | - | - |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | - | - | - | - |
| FUND BALANCE AT END OF YEAR | \$ 35,567 | \$ - | \$ 2,576 | \$ - |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2012

| | Special Revenue Funds | | | |
|--|------------------------------|------------------------------|--------------------------------|-----------------------|
| | 185 | 200 | 215 | 228 |
| | Dental Lab | Immunization PHBG | School Health Nurse | Fit to Eat |
| REVENUES | | | | |
| Grant-in-aid | \$ - | \$ 31,726 | \$ - | \$ - |
| Contract revenue | 85,108 | - | 556,587 | - |
| County | - | - | - | - |
| Other local funds | - | - | - | - |
| Fees | 96,929 | - | 10,750 | - |
| Inter agency | - | - | - | - |
| Intra agency | 22,167 | - | 27,829 | - |
| Vital record fees | - | - | - | - |
| Medicaid fees | 288,881 | - | - | - |
| Other income | - | - | - | - |
| TOTAL REVENUES | 493,085 | 31,726 | 595,166 | - |
| EXPENDITURES | | | | |
| Direct salaries | 170,506 | - | 361,027 | - |
| Fringe benefits | 59,832 | - | 178,380 | - |
| Equipment | 1,278 | - | - | - |
| Inter agency | 1,648 | - | 3,297 | - |
| Intra agency | 84,361 | - | 3,297 | - |
| Other operating expenses | 48,863 | - | 14,589 | - |
| TOTAL EXPENDITURES | 366,488 | - | 560,590 | - |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 126,597 | 31,726 | 34,576 | - |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (3,161) | (31,726) | (54,779) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | (3,161) | (31,726) | (54,779) | - |
| NET CHANGE IN FUND BALANCE | 123,436 | - | (20,203) | - |
| FUND BALANCE AT BEGINNING OF YEAR | 62,101 | - | 144,177 | (9,198) |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | - | - | - | 9,198 |
| FUND BALANCE AT END OF YEAR | \$ 185,537 | \$ - | \$ 123,974 | \$ - |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2012

| | Special Revenue Funds | | | |
|--|------------------------------------|------------------------|--|--------------------------|
| | 238 Teen Center Youth Dev | 245 EPI Capacity | 247 PH Emergency Preparedness | 280 EPI Additional |
| REVENUES | | | | |
| Grant-in-aid | \$ 78,142 | \$ 57,051 | \$ 33,746 | \$ 15,000 |
| Contract revenue | - | - | - | - |
| County | - | - | - | - |
| Other local funds | - | - | - | - |
| Fees | 468 | - | - | - |
| Inter agency | - | - | - | - |
| Intra agency | - | 18,076 | - | - |
| Vital record fees | - | - | - | - |
| Medicaid fees | 1,517 | - | - | - |
| Other income | 29 | - | - | - |
| TOTAL REVENUES | <u>80,156</u> | <u>75,127</u> | <u>33,746</u> | <u>15,000</u> |
| EXPENDITURES | | | | |
| Direct salaries | 32,077 | 43,193 | 16,849 | - |
| Fringe benefits | 9,622 | 21,247 | 7,778 | - |
| Equipment | 1,573 | 1,110 | - | - |
| Inter agency | - | - | - | - |
| Intra agency | 9,986 | - | - | - |
| Other operating expenses | 16,856 | 5,432 | 6,959 | - |
| TOTAL EXPENDITURES | <u>70,114</u> | <u>70,982</u> | <u>31,586</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>10,042</u> | <u>4,145</u> | <u>2,160</u> | <u>15,000</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (24,578) | (4,085) | (3,913) | (15,000) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(24,578)</u> | <u>(4,085)</u> | <u>(3,913)</u> | <u>(15,000)</u> |
| NET CHANGE IN FUND BALANCE | (14,536) | 60 | (1,753) | - |
| FUND BALANCE AT BEGINNING OF YEAR | 60,568 | (35,129) | 6,376 | - |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | - | - | - | - |
| FUND BALANCE AT END OF YEAR | <u>\$ 46,032</u> | <u>\$ (35,069)</u> | <u>\$ 4,623</u> | <u>\$ -</u> |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2012

| | Special Revenue Funds | | | |
|--|-----------------------------|--------------------------------------|--------------------------------------|----------------------------------|
| | 298 | 306 | 329 | 344 |
| | Developmental Specialist | Youth Development Coordination | Breast Feeding Peer Counseling | Community Health Awareness |
| REVENUES | | | | |
| Grant-in-aid | \$ 11,809 | \$ 70,000 | \$ 33,893 | \$ 5,775 |
| Contract revenue | - | - | - | - |
| County | - | - | - | - |
| Other local funds | - | - | - | - |
| Fees | - | - | - | - |
| Inter agency | - | - | - | - |
| Intra agency | - | 20,312 | - | - |
| Vital record fees | - | - | - | - |
| Medicaid fees | - | - | - | - |
| Other income | - | - | - | - |
| TOTAL REVENUES | 11,809 | 90,312 | 33,893 | 5,775 |
| EXPENDITURES | | | | |
| Direct salaries | - | 54,184 | 24,445 | - |
| Fringe benefits | - | 25,357 | 354 | - |
| Equipment | - | - | 887 | - |
| Inter agency | - | - | - | 1,398 |
| Intra agency | - | - | - | - |
| Other operating expenses | 11,809 | 6,508 | 5,331 | 3,194 |
| TOTAL EXPENDITURES | 11,809 | 86,049 | 31,017 | 4,592 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | - | 4,263 | 2,876 | 1,183 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | (4,263) | (2,876) | (1,183) |
| TOTAL OTHER FINANCING SOURCES (USES) | - | (4,263) | (2,876) | (1,183) |
| NET CHANGE IN FUND BALANCE | - | - | - | - |
| FUND BALANCE AT BEGINNING OF YEAR | - | (13,882) | 51 | - |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | - | - | - | - |
| FUND BALANCE AT END OF YEAR | \$ - | \$ (13,882) | \$ 51 | \$ - |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2012

| | Special Revenue Funds | | | |
|--|------------------------------|-----------------|------------------|-------------------|
| | 362 | 370 | 401 | 404 |
| | Federal Funds | | Family | |
| | Title III | Hispanic | Planning | EPSDT |
| | Ryan White | Services | Cost Pool | Cost Pool |
| REVENUES | | | | |
| Grant-in-aid | \$ - | \$ 50,315 | \$ 482,947 | \$ 43,274 |
| Contract revenue | 294,101 | - | - | - |
| County | - | - | - | - |
| Other local funds | - | - | - | - |
| Fees | 1,025 | - | 14,663 | - |
| Inter agency | 151 | - | - | - |
| Intra agency | 12,788 | 4,575 | 14,093 | 2,270 |
| Vital record fees | - | - | - | - |
| Medicaid fees | 2,596 | - | 20,549 | - |
| Other income | 407 | - | 7,627 | - |
| TOTAL REVENUES | 311,068 | 54,890 | 539,879 | 45,544 |
| EXPENDITURES | | | | |
| Direct salaries | 109,215 | 31,440 | 178,462 | 24,061 |
| Fringe benefits | 45,786 | 14,467 | 78,627 | 11,671 |
| Equipment | 3,454 | 3,483 | 14,962 | 50 |
| Inter agency | - | - | 51,697 | - |
| Intra agency | 27,100 | 412 | 18,627 | 412 |
| Other operating expenses | 101,251 | 2,207 | 123,744 | 2,055 |
| TOTAL EXPENDITURES | 286,806 | 52,009 | 466,119 | 38,249 |
| EXCESS (DEFICIENCY) OF REVENUES | | | | |
| OVER EXPENDITURES | 24,262 | 2,881 | 73,760 | 7,295 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (17,940) | (2,767) | (41,948) | (4,965) |
| TOTAL OTHER FINANCING SOURCES (USES) | (17,940) | (2,767) | (41,948) | (4,965) |
| NET CHANGE IN FUND BALANCE | 6,322 | 114 | 31,812 | 2,330 |
| FUND BALANCE AT BEGINNING OF YEAR | 20,400 | 1,397 | 51 | (3,497) |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | - | - | - | - |
| FUND BALANCE AT END OF YEAR | \$ 26,722 | \$ 1,511 | \$ 31,863 | \$ (1,167) |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2012

| | Special Revenue Funds | | | |
|--|------------------------------------|---|---------------------------------------|---------------------------------------|
| | 405 State Cervical Cancer | 409 Children's Medical Service Cost Pool | 417 Reduction of Tobacco Use | 458 Child Health Integration |
| REVENUES | | | | |
| Grant-in-aid | \$ 87,863 | \$ 443,618 | \$ 80,000 | \$ 55,000 |
| Contract revenue | - | - | - | - |
| County | - | - | - | - |
| Other local funds | - | 410 | - | - |
| Fees | - | - | - | - |
| Inter agency | 1,120 | - | - | - |
| Intra agency | 90 | 4,185 | - | - |
| Vital record fees | - | - | - | - |
| Medicaid fees | - | - | - | - |
| Other income | - | - | - | - |
| TOTAL REVENUES | 89,073 | 448,213 | 80,000 | 55,000 |
| EXPENDITURES | | | | |
| Direct salaries | - | 44,210 | - | - |
| Fringe benefits | - | 24,116 | - | - |
| Equipment | - | - | - | - |
| Inter agency | - | 177,468 | 119 | 51,754 |
| Intra agency | - | 34,151 | - | - |
| Other operating expenses | 83,223 | 139,272 | 74,992 | 221 |
| TOTAL EXPENDITURES | 83,223 | 419,217 | 75,111 | 51,975 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 5,850 | 28,996 | 4,889 | 3,025 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (5,850) | (28,996) | (4,550) | (3,025) |
| TOTAL OTHER FINANCING SOURCES (USES) | (5,850) | (28,996) | (4,550) | (3,025) |
| NET CHANGE IN FUND BALANCE | - | - | 339 | - |
| FUND BALANCE AT BEGINNING OF YEAR | 797 | (2,875) | - | - |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | - | - | - | - |
| FUND BALANCE AT END OF YEAR | \$ 797 | \$ (2,875) | \$ 339 | \$ - |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2012

| | Special Revenue Funds | | | |
|--|----------------------------------|---|---|---|
| | 460 CMS Newborn Hearing | 461 Comprehensive Child Health | 464 State Breast & Cervical Cancer Screening | 466 State Tobacco Use Prevention |
| REVENUES | | | | |
| Grant-in-aid | \$ 20,330 | \$ 37,201 | \$ 65,000 | \$ 74,000 |
| Contract revenue | - | - | 5,000 | - |
| County | - | - | - | - |
| Other local funds | - | - | - | - |
| Fees | - | - | - | - |
| Inter agency | - | - | - | - |
| Intra agency | 2,916 | - | - | 2,582 |
| Vital record fees | - | - | - | - |
| Medicaid fees | - | - | - | - |
| Other income | - | - | 125 | - |
| TOTAL REVENUES | <u>23,246</u> | <u>37,201</u> | <u>70,125</u> | <u>76,582</u> |
| EXPENDITURES | | | | |
| Direct salaries | 8,105 | 24,068 | - | 28,233 |
| Fringe benefits | 3,896 | 10,712 | - | 13,911 |
| Equipment | - | - | - | - |
| Inter agency | 303 | - | 6,580 | - |
| Intra agency | 1,072 | - | 9,075 | 412 |
| Other operating expenses | 8,163 | 246 | 50,852 | 29,403 |
| TOTAL EXPENDITURES | <u>21,539</u> | <u>35,026</u> | <u>66,507</u> | <u>71,959</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>1,707</u> | <u>2,175</u> | <u>3,618</u> | <u>4,623</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (1,707) | (2,175) | (3,576) | (4,623) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(1,707)</u> | <u>(2,175)</u> | <u>(3,576)</u> | <u>(4,623)</u> |
| NET CHANGE IN FUND BALANCE | - | - | 42 | - |
| FUND BALANCE AT BEGINNING OF YEAR | (667) | - | 244 | (8,140) |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | - | - | - | - |
| FUND BALANCE AT END OF YEAR | <u>\$ (667)</u> | <u>\$ -</u> | <u>\$ 286</u> | <u>\$ (8,140)</u> |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2012

| | Special Revenue Funds | | | |
|--|-------------------------|---|---------------------------------------|---------------------------|
| | 489 | 498 | 501 | 538 |
| | Tuberculosis Support | PH Emergency Preparedness Program | CDC Cities Readiness Initiative | Emergency Preparedness |
| REVENUES | | | | |
| Grant-in-aid | \$ 47,392 | \$ 297,399 | \$ 45,632 | \$ - |
| Contract revenue | - | - | - | - |
| County | - | - | - | - |
| Other local funds | - | - | - | - |
| Fees | - | - | - | - |
| Inter agency | - | - | - | - |
| Intra agency | - | 14,097 | - | - |
| Vital record fees | - | - | - | - |
| Medicaid fees | - | - | - | - |
| Other income | - | - | - | - |
| TOTAL REVENUES | <u>47,392</u> | <u>311,496</u> | <u>45,632</u> | <u>-</u> |
| EXPENDITURES | | | | |
| Direct salaries | - | 136,824 | - | - |
| Fringe benefits | - | 66,740 | - | - |
| Equipment | - | 3,041 | - | - |
| Inter agency | - | 686 | - | - |
| Intra agency | - | 2,061 | - | - |
| Other operating expenses | - | 32,797 | 9,747 | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>242,149</u> | <u>9,747</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>47,392</u> | <u>69,347</u> | <u>35,885</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (47,392) | (55,250) | (35,885) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(47,392)</u> | <u>(55,250)</u> | <u>(35,885)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | 14,097 | - | - |
| FUND BALANCE AT BEGINNING OF YEAR | - | - | - | (8,061) |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | - | - | - | 8,061 |
| FUND BALANCE AT END OF YEAR | <u>\$ -</u> | <u>\$ 14,097</u> | <u>\$ -</u> | <u>\$ -</u> |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2012

| | Special Revenue Funds | | | |
|--|--|-----------------------------------|----------------------|--|
| | 542 Preparedness & Emergency Response | 543 Infants and Toddlers | 557 First Care | 559 Family Planning Realignment |
| REVENUES | | | | |
| Grant-in-aid | \$ - | \$ 504,371 | \$ 42,717 | \$ 58,347 |
| Contract revenue | - | - | - | - |
| County | - | - | - | - |
| Other local funds | - | - | - | - |
| Fees | - | - | - | - |
| Inter agency | - | - | - | - |
| Intra agency | - | 21,181 | - | 18,383 |
| Vital record fees | - | - | - | - |
| Medicaid fees | - | - | - | - |
| Other income | - | - | - | - |
| TOTAL REVENUES | <u>-</u> | <u>525,552</u> | <u>42,717</u> | <u>76,730</u> |
| EXPENDITURES | | | | |
| Direct salaries | - | 282,348 | - | 49,216 |
| Fringe benefits | - | 115,929 | - | 23,206 |
| Equipment | - | 1,200 | - | - |
| Inter agency | - | 14,480 | 34,971 | - |
| Intra agency | - | - | 5,397 | 412 |
| Other operating expenses | - | 85,286 | - | 675 |
| TOTAL EXPENDITURES | <u>-</u> | <u>499,243</u> | <u>40,368</u> | <u>73,509</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>-</u> | <u>26,309</u> | <u>2,349</u> | <u>3,221</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | (26,309) | (2,349) | (3,209) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>(26,309)</u> | <u>(2,349)</u> | <u>(3,209)</u> |
| NET CHANGE IN FUND BALANCE | - | - | - | 12 |
| FUND BALANCE AT BEGINNING OF YEAR | (16,303) | 19,999 | 10 | 679 |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | <u>16,303</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE AT END OF YEAR | <u>\$ -</u> | <u>\$ 19,999</u> | <u>\$ 10</u> | <u>\$ 691</u> |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2012

| | Special Revenue Funds | | | |
|--|---|-------------------------------|---|--|
| | 565 Preparedness & Emergency Response for BT | 566 HCEPPR Coordination | 567 Hospital Resource Deployment | 569 H1N1 Phase 2 Epidemiology |
| REVENUES | | | | |
| Grant-in-aid | \$ - | \$ 61,353 | \$ 7,478 | \$ - |
| Contract revenue | - | - | - | - |
| County | - | - | - | - |
| Other local funds | - | - | - | - |
| Fees | - | - | - | - |
| Inter agency | - | - | - | - |
| Intra agency | - | 3,325 | - | - |
| Vital record fees | - | - | - | - |
| Medicaid fees | - | - | - | - |
| Other income | - | - | - | - |
| TOTAL REVENUES | <u>-</u> | <u>64,678</u> | <u>7,478</u> | <u>-</u> |
| EXPENDITURES | | | | |
| Direct salaries | - | 37,397 | - | - |
| Fringe benefits | - | 17,236 | - | - |
| Equipment | - | - | - | - |
| Inter agency | - | - | - | - |
| Intra agency | - | 412 | - | - |
| Other operating expenses | - | 2,624 | 7,067 | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>57,669</u> | <u>7,067</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>-</u> | <u>7,009</u> | <u>411</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | (3,613) | (411) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>(3,613)</u> | <u>(411)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | 3,396 | - | - |
| FUND BALANCE AT BEGINNING OF YEAR | 1 | 1,028 | - | 100 |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | <u>(1)</u> | <u>-</u> | <u>-</u> | <u>(100)</u> |
| FUND BALANCE AT END OF YEAR | <u>\$ -</u> | <u>\$ 4,424</u> | <u>\$ -</u> | <u>\$ -</u> |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2012

| | Special Revenue Funds | | Total NonMajor Special Revenue Funds |
|--|---|---------------------------------|---|
| | 577 | 579 | |
| | Tuberculosis Comp Clinical TB Course | BCW/ ARRA Part C | |
| REVENUES | | | |
| Grant-in-aid | \$ 400 | \$ 87,500 | \$ 4,730,569 |
| Contract revenue | - | - | 941,596 |
| County | - | - | - |
| Other local funds | - | - | 410 |
| Fees | - | - | 124,735 |
| Inter agency | - | - | 1,271 |
| Intra agency | - | - | 361,489 |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | 313,543 |
| Other income | - | - | 124,557 |
| TOTAL REVENUES | 400 | 87,500 | 6,598,170 |
| EXPENDITURES | | | |
| Direct salaries | - | - | 2,129,198 |
| Fringe benefits | - | - | 956,549 |
| Equipment | - | - | 45,857 |
| Inter agency | - | - | 853,044 |
| Intra agency | - | - | 264,226 |
| Other operating expenses | 400 | 87,500 | 1,669,922 |
| TOTAL EXPENDITURES | 400 | 87,500 | 5,918,796 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | - | - | 679,374 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | - | - | (532,542) |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | (532,542) |
| NET CHANGE IN FUND BALANCE | - | - | 146,832 |
| FUND BALANCE AT BEGINNING OF YEAR | - | - | 328,962 |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | - | - | (58,988) |
| FUND BALANCE AT END OF YEAR | \$ - | \$ - | \$ 416,806 |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 001 - GENERAL FUND
BALANCE SHEET
June 30, 2012

| | 2012 |
|---|---------------------|
| ASSETS | |
| Cash | \$ 918,702 |
| Accounts receivables | 710 |
| Due from other funds | 15,891 |
| Due from other governments | 189,477 |
| Prepaid expenses | 1,529 |
| Inventory, at cost | 46,507 |
| TOTAL ASSETS | \$ 1,172,816 |
| LIABILITIES AND FUND BALANCE | |
| LIABILITIES | |
| Due to other governments | \$ 57,792 |
| TOTAL LIABILITIES | 57,792 |
| FUND BALANCE | |
| Reserved for prepaid expenses | 1,529 |
| Reserved for inventory | 46,507 |
| Unreserved - undesignated | 1,066,988 |
| TOTAL FUND BALANCE | 1,115,024 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 1,172,816 |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 001 - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE

For the Year Ended June 30, 2012

| | 2012 |
|--|---------------------|
| REVENUES | |
| Grant-in-aid | \$ 1,104,784 |
| Contract revenue | 111,000 |
| County | 500,000 |
| Other local funds | 25 |
| Fees | 226,107 |
| Inter agency | 10,918 |
| Intra agency | 195,806 |
| Vital record fees | 218,355 |
| Medicaid fees | 148,530 |
| Other income | 157,485 |
| TOTAL REVENUES | 2,673,010 |
| EXPENDITURES | |
| Direct salaries | 1,007,370 |
| Fringe benefits | 480,618 |
| Equipment | 64,950 |
| Inter agency | 82,482 |
| Intra agency | 285,683 |
| Other operating expenses | 328,903 |
| TOTAL EXPENDITURES | 2,250,006 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 423,004 |
| OTHER FINANCING SOURCES (USES) | |
| Transfers in | 17,275 |
| Transfers out | (264,365) |
| TOTAL OTHER FINANCING SOURCES (USES) | (247,090) |
| NET CHANGE IN FUND BALANCE | 175,914 |
| FUND BALANCE AT BEGINNING OF YEAR | 939,110 |
| FUND BALANCE AT END OF YEAR | \$ 1,115,024 |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 016 - STATE COMMUNITY CARE
BALANCE SHEET
June 30, 2012

| | 2012 |
|---|-------------------|
| ASSETS | |
| Cash | \$ 57,221 |
| Accounts receivables | 160,476 |
| Long-Term Assets: | |
| Funded compensated absences | 112,136 |
| TOTAL ASSETS | \$ 329,833 |
| LIABILITIES AND FUND BALANCE | |
| LIABILITIES | |
| Accounts payable | \$ 4,399 |
| Due to other funds | |
| Long-Term Liabilities: | |
| Compensated absences payable | 112,136 |
| TOTAL LIABILITIES | 116,535 |
| FUND BALANCE | |
| Reserved for inventory | - |
| Unreserved - undesignated | 213,298 |
| TOTAL FUND BALANCE | 213,298 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 329,833 |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 016 - STATE COMMUNITY CARE

STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE

For the Year Ended June 30, 2012

| | 2012 |
|--|--------------------------|
| REVENUES | |
| Contract revenue | \$ 1,782,353 |
| Other income | 89,527 |
| TOTAL REVENUES | <u>1,871,880</u> |
| EXPENDITURES | |
| Direct salaries | 998,154 |
| Fringe benefits | 476,936 |
| Intra agency | 12,363 |
| Other operating expenses | 171,507 |
| TOTAL EXPENDITURES | <u>1,658,960</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>212,920</u> |
| OTHER FINANCING SOURCES (USES) | |
| Transfers in | - |
| Transfers out | <u>(100,784)</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(100,784)</u> |
| NET CHANGE IN FUND BALANCE | 112,136 |
| FUND BALANCE AT BEGINNING OF YEAR | <u>101,162</u> |
| FUND BALANCE AT END OF YEAR | <u><u>\$ 213,298</u></u> |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 301 - WIC COST POOL
BALANCE SHEET
June 30, 2012

| | 2012 |
|---|-------------|
| ASSETS | |
| Due from other governments | \$ 262,963 |
| TOTAL ASSETS | \$ 262,963 |
| LIABILITIES AND FUND BALANCE | |
| LIABILITIES | |
| Due to other governments | \$ 81,983 |
| Other liabilities | 185,395 |
| TOTAL LIABILITIES | 267,378 |
| FUND BALANCE | |
| Reserved for inventory | - |
| Unreserved - undesignated | (4,415) |
| TOTAL FUND BALANCE | (4,415) |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 262,963 |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 301 - WIC COST POOL
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Year Ended June 30, 2012

| | 2012 |
|--|-------------------|
| REVENUES | |
| Grant-in-aid | \$ 2,614,771 |
| Inter agency | 41,301 |
| Intra agency | 25,582 |
| TOTAL REVENUES | 2,681,654 |
| EXPENDITURES | |
| Direct salaries | 1,524,016 |
| Fringe benefits | 708,110 |
| Inter agency | 428,923 |
| Intra agency | 20,605 |
| TOTAL EXPENDITURES | 2,681,654 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | - |
| OTHER FINANCING SOURCES (USES) | |
| Transfers in | - |
| Transfers out | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - |
| NET CHANGE IN FUND BALANCE | - |
| FUND BALANCE AT BEGINNING OF YEAR | (4,415) |
| FUND BALANCE AT END OF YEAR | \$ (4,415) |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 643 - WIC DIRECT COST
BALANCE SHEET
June 30, 2012

| | 2012 |
|---|-------------------|
| ASSETS | |
| Cash | \$ 352,190 |
| Accounts receivables | (21,032) |
| Due from other governments | 40,345 |
| TOTAL ASSETS | \$ 371,503 |
| LIABILITIES AND FUND BALANCE | |
| LIABILITIES | |
| Accounts payable | \$ 1,310 |
| Due to other funds | 355,000 |
| Due to other governments | 8,219 |
| Other liabilities | 21,032 |
| TOTAL LIABILITIES | 385,561 |
| FUND BALANCE | |
| Committed | (20,824) |
| Unreserved - undesignated | 6,766 |
| TOTAL FUND BALANCE | (14,058) |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 371,503 |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 643 - WIC DIRECT COST

STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE

For the Year Ended June 30, 2012

| | 2012 |
|--|--------------------|
| REVENUES | |
| Grant-in-aid | \$ 790,101 |
| Contract revenue | - |
| County | - |
| Other local funds | 200 |
| Fees | - |
| Inter agency | 50 |
| Intra agency | - |
| Vital record fees | - |
| Medicaid fees | - |
| Other income | (20,969) |
| TOTAL REVENUES | 769,382 |
| EXPENDITURES | |
| Direct salaries | - |
| Fringe benefits | - |
| Equipment | 36,057 |
| Inter agency | - |
| Intra agency | - |
| Other operating expenses | 580,592 |
| TOTAL EXPENDITURES | 616,649 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 152,733 |
| OTHER FINANCING SOURCES (USES) | |
| Transfers in | - |
| Transfers out | (173,557) |
| TOTAL OTHER FINANCING SOURCES (USES) | (173,557) |
| NET CHANGE IN FUND BALANCE | (20,824) |
| FUND BALANCE AT BEGINNING OF YEAR | 6,766 |
| FUND BALANCE AT END OF YEAR | \$ (14,058) |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 007 - WIC NUTRITION EDUCATION

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|---------------|-----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 53,423 | \$ 53,423 | - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>53,423</u> | <u>53,423</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | 53,423 | 53,423 | - |
| TOTAL EXPENDITURES | <u>53,423</u> | <u>53,423</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <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> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | 3,132 | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 3,132</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 009 - WIC BREASTFEEDING

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|---------------|-------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 43,259 | \$ 43,259 | - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>43,259</u> | <u>43,259</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | 43,259 | 43,259 | - |
| TOTAL EXPENDITURES | <u>43,259</u> | <u>43,259</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <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> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | (2,802) | |
| FUND BALANCE AT END OF YEAR | | <u>\$ (2,802)</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 024 - CHILDREN'S FIRST 2

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 57,266 | \$ 57,266 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>57,266</u> | <u>57,266</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | 27,965 | 27,965 | - |
| Fringe benefits | 13,301 | 13,301 | - |
| Equipment | 1,356 | - | - |
| Inter agency | - | - | - |
| Intra agency | 412 | 412 | - |
| Other operating expenses | 10,609 | 11,965 | (1,356) |
| TOTAL EXPENDITURES | <u>53,643</u> | <u>53,643</u> | <u>(1,356)</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>3,623</u> | <u>3,623</u> | <u>(1,356)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (3,623) | (3,623) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(3,623)</u> | <u>(3,623)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | - | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 029 - CHILDREN'S FIRST 3

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 89,719 | \$ 88,870 | \$ (849) |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 6,641 | 6,641 | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>96,360</u> | <u>95,511</u> | <u>(849)</u> |
| EXPENDITURES | | | |
| Direct salaries | 40,700 | 40,236 | 464 |
| Fringe benefits | 20,972 | 20,572 | 400 |
| Equipment | 570 | - | 570 |
| Inter agency | 10,616 | 10,616 | - |
| Intra agency | 1,384 | 1,384 | - |
| Other operating expenses | 17,183 | 17,768 | (585) |
| TOTAL EXPENDITURES | <u>91,425</u> | <u>90,576</u> | <u>849</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>4,935</u> | <u>4,935</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (4,935) | (4,935) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(4,935)</u> | <u>(4,935)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | - | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 030 - CHILDREN'S FIRST 4

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 85,464 | \$ 85,270 | \$ (194) |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>85,464</u> | <u>85,270</u> | <u>(194)</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | 435 | - | 435 |
| Inter agency | 68,240 | 68,240 | - |
| Intra agency | 8,894 | 8,894 | - |
| Other operating expenses | 3,175 | 3,416 | (241) |
| TOTAL EXPENDITURES | <u>80,744</u> | <u>80,550</u> | <u>194</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>4,720</u> | <u>4,720</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (4,720) | (4,720) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(4,720)</u> | <u>(4,720)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | - | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 031 - TUBERCULOSIS CONTROL

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|-----------------|--------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 177,159 | \$ 177,159 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 7,237 | 7,237 | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | 179 | 179 | - |
| TOTAL REVENUES | <u>184,575</u> | <u>184,575</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | 85,786 | 80,127 | 5,659 |
| Fringe benefits | 33,481 | 39,140 | (5,659) |
| Equipment | - | - | - |
| Inter agency | 16,501 | 16,501 | - |
| Intra agency | 3,820 | 3,820 | - |
| Other operating expenses | 33,494 | 33,079 | 415 |
| TOTAL EXPENDITURES | <u>173,082</u> | <u>172,667</u> | <u>415</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>11,493</u> | <u>11,908</u> | <u>415</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (11,493) | (11,493) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(11,493)</u> | <u>(11,493)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | 415 | |
| FUND BALANCE AT BEGINNING OF YEAR | | (17,220) | |
| FUND BALANCE AT END OF YEAR | | <u>\$ (16,805)</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 033 - LEAD BASE POISONING

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|---------------|---------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 1,358 | \$ 1,358 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>1,358</u> | <u>1,358</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | 1,358 | 1,358 | - |
| TOTAL EXPENDITURES | <u>1,358</u> | <u>1,358</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <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> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | - | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 040 - EH RISK ASSESSMENT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|---------------|----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ - | \$ - | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <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> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | 4,321 | |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | | <u>(4,321)</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 056 - BREASTEST AND MORE

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 122,000 | \$ 122,000 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 10,313 | 10,313 | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>132,313</u> | <u>132,313</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | 35,813 | 35,813 | - |
| Fringe benefits | 16,292 | 16,292 | - |
| Equipment | - | - | - |
| Inter agency | 9,787 | 9,787 | - |
| Intra agency | 2,418 | 2,418 | - |
| Other operating expenses | 63,066 | 63,086 | (20) |
| TOTAL EXPENDITURES | <u>127,376</u> | <u>127,396</u> | <u>(20)</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>4,937</u> | <u>4,917</u> | <u>(20)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (4,937) | (4,937) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(4,937)</u> | <u>(4,937)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | (20) | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>23,786</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 23,766</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 060 - EMS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|---------------|-----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ - | \$ - | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <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> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | 88,128 | |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | | <u>(88,128)</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 066 - IMMUNIZATION

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|-----------------|---------------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 367,269 | \$ 367,269 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 35,240 | 35,240 | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | 116,190 | 116,190 | - |
| TOTAL REVENUES | <u>518,699</u> | <u>518,699</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | 51,322 | 51,322 | - |
| Fringe benefits | 24,932 | 24,932 | - |
| Equipment | - | - | - |
| Inter agency | 369,775 | 369,775 | - |
| Intra agency | 31,618 | 31,618 | - |
| Other operating expenses | 20,845 | 22,452 | (1,607) |
| TOTAL EXPENDITURES | <u>498,492</u> | <u>500,099</u> | <u>(1,607)</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>20,207</u> | <u>18,600</u> | <u>(1,607)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (20,207) | (20,207) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(20,207)</u> | <u>(20,207)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | (1,607) | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>(29,943)</u> | |
| FUND BALANCE AT END OF YEAR | | <u><u>\$ (31,550)</u></u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 076 - ORAL HEALTH

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|-----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 124,000 | \$ 124,000 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 96,858 | 96,858 | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>220,858</u> | <u>220,858</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | 139,042 | 139,042 | - |
| Fringe benefits | 67,188 | 67,188 | - |
| Equipment | 3,267 | 3,267 | - |
| Inter agency | 824 | 824 | - |
| Intra agency | - | - | - |
| Other operating expenses | 3,654 | 3,654 | - |
| TOTAL EXPENDITURES | <u>213,975</u> | <u>213,975</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>6,883</u> | <u>6,883</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (6,883) | (6,883) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(6,883)</u> | <u>(6,883)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>5,793</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 5,793</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 082 - DISTRICT ADMIN II

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|---------------|---------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 66,000 | \$ 66,000 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>66,000</u> | <u>66,000</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | 66,000 | 66,000 | - |
| TOTAL EXPENDITURES | <u>66,000</u> | <u>66,000</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <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> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | - | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 094 - RYAN WHITE AIDS PROJECT

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|-----------------|-------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 146,080 | \$ 134,982 | \$ (11,098) |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 3,770 | 3,770 | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>149,850</u> | <u>138,752</u> | <u>(11,098)</u> |
| EXPENDITURES | | | |
| Direct salaries | 34,594 | 34,594 | - |
| Fringe benefits | 15,863 | 15,863 | - |
| Equipment | 3,850 | 3,850 | - |
| Inter agency | - | - | - |
| Intra agency | 8,999 | 13,960 | (4,961) |
| Other operating expenses | 75,360 | 59,301 | 16,059 |
| TOTAL EXPENDITURES | <u>138,666</u> | <u>127,568</u> | <u>11,098</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>11,184</u> | <u>11,184</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (11,184) | (11,184) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(11,184)</u> | <u>(11,184)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | (2,037) | |
| FUND BALANCE AT END OF YEAR | | <u>\$ (2,037)</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 100 - FOSTER CARE PROJECT

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|---|----------------|----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 55,000 | \$ 55,000 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 10,224 | 10,224 | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>65,224</u> | <u>65,224</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | 42,394 | 42,394 | - |
| Fringe benefits | 19,455 | 19,455 | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | 350 | 350 | - |
| TOTAL EXPENDITURES | <u>62,199</u> | <u>62,199</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES) | <u>3,025</u> | <u>3,025</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (3,025) | (3,025) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(3,025)</u> | <u>(3,025)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | - | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 109 - AMPLIFICATION INTERVENTION

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|---------------|---------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ - | \$ - | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| WIC | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <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> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | 10 | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 10</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 112 - EARLY INTERVENTION SUPPORT

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|-----------------|------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 357,337 | \$ 329,270 | \$ (28,067) |
| Contract revenue | 800 | 800 | - |
| County | - | - | - |
| Other local funds | - | - | - |
| WIC | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>358,137</u> | <u>330,070</u> | <u>(28,067)</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | 8,600 | 4,293 | 4,307 |
| Inter agency | 5,400 | 5,400 | - |
| Intra agency | 12,064 | 3,709 | 8,355 |
| Other operating expenses | 316,937 | 301,532 | 15,405 |
| TOTAL EXPENDITURES | <u>343,001</u> | <u>314,934</u> | <u>28,067</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>15,136</u> | <u>15,136</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (15,136) | (15,136) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(15,136)</u> | <u>(15,136)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>35,567</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 35,567</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 117 - THIRD GRADE LEVEL READING INITIATIVE

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|---------------|---------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 20,000 | \$ 20,000 | - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>20,000</u> | <u>20,000</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | 20,000 | 20,000 | - |
| Intra agency | - | - | - |
| Other operating expenses | - | - | - |
| TOTAL EXPENDITURES | <u>20,000</u> | <u>20,000</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <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> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | - | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 132 - HEALTH HOMES

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|-----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 51,164 | \$ 51,164 | - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | 900 | 900 | - |
| Inter agency | - | - | - |
| Intra agency | 2,337 | 2,337 | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>54,401</u> | <u>54,401</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | 21,845 | 21,845 | - |
| Fringe benefits | 10,939 | 10,939 | - |
| Equipment | 3,417 | 3,409 | 8 |
| Inter agency | 7,500 | 7,500 | - |
| Intra agency | 824 | 824 | - |
| Other operating expenses | 6,956 | 4,388 | 2,568 |
| TOTAL EXPENDITURES | <u>51,481</u> | <u>48,905</u> | <u>2,576</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>2,920</u> | <u>5,496</u> | <u>2,576</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (2,920) | (2,920) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(2,920)</u> | <u>(2,920)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | 2,576 | |
| FUND BALANCE AT BEGINNING OF YEAR | | - | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 2,576</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 139 - TOBACCO USE PREVENTION-AFFORDABLE CARE

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 25,000 | \$ 25,000 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>25,000</u> | <u>25,000</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | 23,625 | 23,625 | - |
| TOTAL EXPENDITURES | <u>23,625</u> | <u>23,625</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>1,375</u> | <u>1,375</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (1,375) | (1,375) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(1,375)</u> | <u>(1,375)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | - | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM*A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA**PROGRAM 185 - DENTAL LAB**SCHEDULE OF REVENUES, EXPENDITURES AND**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)**For the Year Ended June 30, 2012*

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|-------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ - | - | \$ - |
| Contract revenue | 85,108 | 85,108 | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | 262,148 | 96,929 | (165,219) |
| Inter agency | - | - | - |
| Intra agency | 22,167 | 22,167 | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | 288,881 | 288,881 |
| Other income | - | - | - |
| TOTAL REVENUES | <u>369,423</u> | <u>493,085</u> | <u>123,662</u> |
| EXPENDITURES | | | |
| Direct salaries | 170,506 | 170,506 | - |
| Fringe benefits | 59,832 | 59,832 | - |
| Equipment | 1,278 | 1,278 | - |
| Inter agency | 1,648 | 1,648 | - |
| Intra agency | 84,033 | 84,361 | (328) |
| Other operating expenses | 48,965 | 48,863 | 102 |
| TOTAL EXPENDITURES | <u>366,262</u> | <u>366,488</u> | <u>(226)</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>3,161</u> | <u>126,597</u> | <u>123,436</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (3,161) | (3,161) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(3,161)</u> | <u>(3,161)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | 123,436 | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>62,101</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 185,537</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 200 - IMMUNIZATION PHBG

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|-----------------|--------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 31,726 | \$ 31,726 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>31,726</u> | <u>31,726</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>31,726</u> | <u>31,726</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | <u>(31,726)</u> | <u>(31,726)</u> | <u>-</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(31,726)</u> | <u>(31,726)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>-</u> | |
| FUND BALANCE AT END OF YEAR | | <u><u>\$ -</u></u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 215 - SCHOOL HEALTH NURSE

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|-----------------|-------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ - | \$ - | \$ - |
| Contract revenue | 556,587 | 556,587 | - |
| County | - | - | - |
| Other local funds | 6,413 | - | (6,413) |
| Fees | 10,750 | 10,750 | - |
| Inter agency | - | - | - |
| Intra agency | 44,047 | 27,829 | (16,218) |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>617,797</u> | <u>595,166</u> | <u>(22,631)</u> |
| EXPENDITURES | | | |
| Direct salaries | 361,027 | 361,027 | - |
| Fringe benefits | 178,380 | 178,380 | - |
| Equipment | - | - | - |
| Inter agency | 3,297 | 3,297 | - |
| Intra agency | 3,297 | 3,297 | - |
| Other operating expenses | 17,017 | 14,589 | 2,428 |
| TOTAL EXPENDITURES | <u>563,018</u> | <u>560,590</u> | <u>2,428</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>54,779</u> | <u>34,576</u> | <u>(20,203)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (54,779) | (54,779) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(54,779)</u> | <u>(54,779)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | (20,203) | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>144,177</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 123,974</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 228 - FIT TO EAT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|---------------|---------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ - | \$ - | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <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> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | (9,198) | |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | | <u>9,198</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 238 - TANF TEEN

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|-----------------|------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 78,142 | \$ 78,142 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | 12,041 | - | (12,041) |
| Fees | 4,683 | 468 | (4,215) |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | 1,517 | 1,517 |
| Other income | - | 29 | 29 |
| TOTAL REVENUES | <u>94,866</u> | <u>80,156</u> | <u>(14,710)</u> |
| EXPENDITURES | | | |
| Direct salaries | 32,077 | 32,077 | - |
| Fringe benefits | 9,622 | 9,622 | - |
| Equipment | 1,573 | 1,573 | - |
| Inter agency | - | - | - |
| Intra agency | 10,169 | 9,986 | 183 |
| Other operating expenses | 16,847 | 16,856 | (9) |
| TOTAL EXPENDITURES | <u>70,288</u> | <u>70,114</u> | <u>174</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>24,578</u> | <u>10,042</u> | <u>(14,536)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (24,578) | (24,578) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(24,578)</u> | <u>(24,578)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | (14,536) | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>60,568</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 46,032</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 245 - EPI CAPACITY

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|--------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 57,051 | 57,051 | - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 18,076 | 18,076 | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>75,127</u> | <u>75,127</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | 43,193 | 43,193 | - |
| Fringe benefits | 21,247 | 21,247 | - |
| Equipment | 1,110 | 1,110 | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | 5,492 | 5,432 | 60 |
| TOTAL EXPENDITURES | <u>71,042</u> | <u>70,982</u> | <u>60</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>4,085</u> | <u>4,145</u> | <u>60</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (4,085) | (4,085) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(4,085)</u> | <u>(4,085)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | 60 | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>(35,129)</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ (35,069)</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 247 - PH EMERGENCY PREPAREDNESS

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|-----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 33,746 | \$ 33,746 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>33,746</u> | <u>33,746</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | 16,849 | 16,849 | - |
| Fringe benefits | 7,778 | 7,778 | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | 5,206 | 6,959 | (1,753) |
| TOTAL EXPENDITURES | <u>29,833</u> | <u>31,586</u> | <u>(1,753)</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>3,913</u> | <u>2,160</u> | <u>(1,753)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (3,913) | (3,913) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(3,913)</u> | <u>(3,913)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | (1,753) | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>6,376</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 4,623</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 280 - EPI CAPACITY/ADDITIONAL

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|-----------------|--------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 15,000 | \$ 15,000 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>15,000</u> | <u>15,000</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>15,000</u> | <u>15,000</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | <u>(15,000)</u> | <u>(15,000)</u> | <u>-</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(15,000)</u> | <u>(15,000)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>-</u> | |
| FUND BALANCE AT END OF YEAR | | <u><u>\$ -</u></u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 298 - DEVELOPMENTAL SPECIALIST

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|---------------|---------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 38,302 | \$ 11,809 | \$ (26,493) |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>38,302</u> | <u>11,809</u> | <u>(26,493)</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | 38,302 | 11,809 | 26,493 |
| TOTAL EXPENDITURES | <u>38,302</u> | <u>11,809</u> | <u>26,493</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <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> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | - | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 306 - YOUTH DEVELOPMENT COORDINATION

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|--------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 70,000 | \$ 70,000 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 20,312 | 20,312 | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>90,312</u> | <u>90,312</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | 54,184 | 54,184 | - |
| Fringe benefits | 25,357 | 25,357 | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | 6,508 | 6,508 | - |
| TOTAL EXPENDITURES | <u>86,049</u> | <u>86,049</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>4,263</u> | <u>4,263</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (4,263) | (4,263) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(4,263)</u> | <u>(4,263)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>(13,882)</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ (13,882)</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 329 - BREAST FEEDING PEER COUNSELING

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|---|----------------|----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 52,286 | \$ 33,893 | \$ (18,393) |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>52,286</u> | <u>33,893</u> | <u>(18,393)</u> |
| EXPENDITURES | | | |
| Direct salaries | 38,117 | 24,445 | 13,672 |
| Fringe benefits | 3,034 | 354 | 2,680 |
| Equipment | 887 | 887 | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | 7,372 | 5,331 | 2,041 |
| TOTAL EXPENDITURES | <u>49,410</u> | <u>31,017</u> | <u>18,393</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES) | <u>2,876</u> | <u>2,876</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (2,876) | (2,876) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(2,876)</u> | <u>(2,876)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | 51 | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 51</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 344 - COMMUNITY HEALTH AWARENESS SCREENING EDUCATION

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|---|----------------|----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 21,513 | \$ 5,775 | \$ (15,738) |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>21,513</u> | <u>5,775</u> | <u>(15,738)</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | 1,398 | 1,398 | - |
| Intra agency | - | - | - |
| Other operating expenses | 18,932 | 3,194 | 15,738 |
| TOTAL EXPENDITURES | <u>20,330</u> | <u>4,592</u> | <u>15,738</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES) | <u>1,183</u> | <u>1,183</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (1,183) | (1,183) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(1,183)</u> | <u>(1,183)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | - | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 362 - FEDERAL FUNDS TITLE III RYAN WHITE

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|---|-----------------|------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ - | \$ - | \$ - |
| Contract revenue | 294,101 | 294,101 | - |
| County | - | - | - |
| Other local funds | 2,092 | - | (2,092) |
| Fees | - | 1,025 | 1,025 |
| Inter agency | - | 151 | 151 |
| Intra agency | 12,939 | 12,788 | (151) |
| Vital record fees | - | - | - |
| Medicaid fees | - | 2,596 | 2,596 |
| Other income | - | 407 | 407 |
| TOTAL REVENUES | <u>309,132</u> | <u>311,068</u> | <u>1,936</u> |
| EXPENDITURES | | | |
| Direct salaries | 105,095 | 109,215 | (4,120) |
| Fringe benefits | 54,291 | 45,786 | 8,505 |
| Equipment | 3,454 | 3,454 | - |
| Inter agency | - | - | - |
| Intra agency | 27,517 | 27,100 | 417 |
| Other operating expenses | 100,835 | 101,251 | (416) |
| TOTAL EXPENDITURES | <u>291,192</u> | <u>286,806</u> | <u>4,386</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES) | <u>17,940</u> | <u>24,262</u> | <u>6,322</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (17,940) | (17,940) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(17,940)</u> | <u>(17,940)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | 6,322 | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>20,400</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 26,722</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 370 - HISPANIC SERVICES

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|-----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 50,315 | \$ 50,315 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 4,575 | 4,575 | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>54,890</u> | <u>54,890</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | 31,440 | 31,440 | - |
| Fringe benefits | 14,467 | 14,467 | - |
| Equipment | 2,409 | 3,483 | (1,074) |
| Inter agency | - | - | - |
| Intra agency | 412 | 412 | - |
| Other operating expenses | 3,395 | 2,207 | 1,188 |
| TOTAL EXPENDITURES | <u>52,123</u> | <u>52,009</u> | <u>114</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>2,767</u> | <u>2,881</u> | <u>114</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (2,767) | (2,767) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(2,767)</u> | <u>(2,767)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | 114 | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>1,397</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 1,511</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 401 - FAMILY PLANNING COST POOL

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|-----------------|------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 482,947 | \$ 482,947 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | 24,896 | 14,663 | (10,233) |
| Inter agency | - | - | - |
| Intra agency | 10,803 | 14,093 | 3,290 |
| Vital record fees | - | - | - |
| Medicaid fees | - | 20,549 | 20,549 |
| Other income | 5,820 | 7,627 | 1,807 |
| TOTAL REVENUES | <u>524,466</u> | <u>539,879</u> | <u>15,413</u> |
| EXPENDITURES | | | |
| Direct salaries | 180,625 | 178,462 | 2,163 |
| Fringe benefits | 82,089 | 78,627 | 3,462 |
| Equipment | 4,645 | 14,962 | (10,317) |
| Inter agency | 51,697 | 51,697 | - |
| Intra agency | 36,869 | 18,627 | 18,242 |
| Other operating expenses | 126,593 | 123,744 | 2,849 |
| TOTAL EXPENDITURES | <u>482,518</u> | <u>466,119</u> | <u>16,399</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>41,948</u> | <u>73,760</u> | <u>31,812</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (41,948) | (41,948) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(41,948)</u> | <u>(41,948)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | 31,812 | |
| FUND BALANCE AT BEGINNING OF YEAR | | 51 | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 31,863</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 404 - EPSDT COST POOL

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|-------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 78,924 | \$ 43,274 | \$ (35,650) |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 2,269 | 2,270 | 1 |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>81,193</u> | <u>45,544</u> | <u>(35,649)</u> |
| EXPENDITURES | | | |
| Direct salaries | 24,061 | 24,061 | - |
| Fringe benefits | 11,671 | 11,671 | - |
| Equipment | - | 50 | (50) |
| Inter agency | - | - | - |
| Intra agency | 412 | 412 | - |
| Other operating expenses | 40,084 | 2,055 | 38,029 |
| TOTAL EXPENDITURES | <u>76,228</u> | <u>38,249</u> | <u>37,979</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>4,965</u> | <u>7,295</u> | <u>2,330</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (4,965) | (4,965) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(4,965)</u> | <u>(4,965)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | 2,330 | |
| FUND BALANCE AT BEGINNING OF YEAR | | (3,497) | |
| FUND BALANCE AT END OF YEAR | | <u>\$ (1,167)</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

*A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 405 - STATE CERVICAL CANCER SCREENING
SCHEDULE OF REVENUES, EXPENDITURES AND*

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 87,863 | \$ 87,863 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | 1,210 | 1,120 | (90) |
| Intra agency | - | 90 | 90 |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>89,073</u> | <u>89,073</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | 83,223 | 83,223 | - |
| TOTAL EXPENDITURES | <u>83,223</u> | <u>83,223</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>5,850</u> | <u>5,850</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (5,850) | (5,850) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(5,850)</u> | <u>(5,850)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | 797 | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 797</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 409 - CHILDREN'S MEDICAL SERVICES COST POOL

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|-----------------|-------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 444,259 | \$ 443,618 | \$ (641) |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | 410 | 410 | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 4,187 | 4,185 | (2) |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>448,856</u> | <u>448,213</u> | <u>(643)</u> |
| EXPENDITURES | | | |
| Direct salaries | 44,211 | 44,210 | 1 |
| Fringe benefits | 24,851 | 24,116 | 735 |
| Equipment | 1,561 | - | 1,561 |
| Inter agency | 177,468 | 177,468 | - |
| Intra agency | 34,161 | 34,151 | 10 |
| Other operating expenses | 137,608 | 139,272 | (1,664) |
| TOTAL EXPENDITURES | <u>419,860</u> | <u>419,217</u> | <u>643</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>28,996</u> | <u>28,996</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (28,996) | (28,996) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(28,996)</u> | <u>(28,996)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | (2,875) | |
| FUND BALANCE AT END OF YEAR | | <u>\$ (2,875)</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 417 - REDUCTION OF TOBACCO USE

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|---|----------------|----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 80,000 | \$ 80,000 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>80,000</u> | <u>80,000</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | 119 | 119 | - |
| Intra agency | - | - | - |
| Other operating expenses | <u>75,331</u> | <u>74,992</u> | <u>339</u> |
| TOTAL EXPENDITURES | <u>75,450</u> | <u>75,111</u> | <u>339</u> |
| EXCESS (DEFICIENCY) OF REVENUES (UNDER EXPENDITURES) | <u>4,550</u> | <u>4,889</u> | <u>339</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | <u>(4,550)</u> | <u>(4,550)</u> | <u>-</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(4,550)</u> | <u>(4,550)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | 339 | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>-</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 339</u> | |

See Accompanying Notes to Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 458 - CHILD HEALTH INTEGRATION

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 55,000 | \$ 55,000 | \$ - |
| Contract revenue | | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>55,000</u> | <u>55,000</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | 51,754 | 51,754 | - |
| Intra agency | - | - | - |
| Other operating expenses | 221 | 221 | - |
| TOTAL EXPENDITURES | <u>51,975</u> | <u>51,975</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>3,025</u> | <u>3,025</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (3,025) | (3,025) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(3,025)</u> | <u>(3,025)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | - | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 460 - CHILDREN'S MEDICAL SERVICES NEWBORN HEARING

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|-----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 20,612 | \$ 20,330 | \$ (282) |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 2,916 | 2,916 | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>23,528</u> | <u>23,246</u> | <u>(282)</u> |
| EXPENDITURES | | | |
| Direct salaries | 8,105 | 8,105 | - |
| Fringe benefits | 3,908 | 3,896 | 12 |
| Equipment | 819 | - | 819 |
| Inter agency | 303 | 303 | - |
| Intra agency | 1,046 | 1,072 | (26) |
| Other operating expenses | 7,640 | 8,163 | (523) |
| TOTAL EXPENDITURES | <u>21,821</u> | <u>21,539</u> | <u>282</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>1,707</u> | <u>1,707</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (1,707) | (1,707) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(1,707)</u> | <u>(1,707)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | (667) | |
| FUND BALANCE AT END OF YEAR | | <u>\$ (667)</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 461 - OUTPATIENT UNHSI/AUDIOLOGY SUPPORT

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 39,538 | \$ 37,201 | \$ (2,337) |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>39,538</u> | <u>37,201</u> | <u>(2,337)</u> |
| EXPENDITURES | | | |
| Direct salaries | 24,069 | 24,068 | 1 |
| Fringe benefits | 10,714 | 10,712 | 2 |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | 2,580 | 246 | 2,334 |
| TOTAL EXPENDITURES | <u>37,363</u> | <u>35,026</u> | <u>2,337</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>2,175</u> | <u>2,175</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (2,175) | (2,175) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(2,175)</u> | <u>(2,175)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | - | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 464 - STATE BREAST AND CERVICAL CANCER SCREENING

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 65,000 | \$ 65,000 | \$ - |
| Contract revenue | 5,176 | 5,000 | (176) |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | 125 | 125 |
| TOTAL REVENUES | <u>70,176</u> | <u>70,125</u> | <u>(51)</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | 6,580 | 6,580 | - |
| Intra agency | 9,075 | 9,075 | - |
| Other operating expenses | 50,945 | 50,852 | 93 |
| TOTAL EXPENDITURES | <u>66,600</u> | <u>66,507</u> | <u>93</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>3,576</u> | <u>3,618</u> | <u>42</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (3,576) | (3,576) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(3,576)</u> | <u>(3,576)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | 42 | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>244</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 286</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 466 - STATE TOBACCO USE PREVENTION

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|-------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 74,000 | \$ 74,000 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 2,582 | 2,582 | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>76,582</u> | <u>76,582</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | 28,233 | 28,233 | - |
| Fringe benefits | 13,911 | 13,911 | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 412 | 412 | - |
| Other operating expenses | 29,403 | 29,403 | - |
| TOTAL EXPENDITURES | <u>71,959</u> | <u>71,959</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>4,623</u> | <u>4,623</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (4,623) | (4,623) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(4,623)</u> | <u>(4,623)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | (8,140) | |
| FUND BALANCE AT END OF YEAR | | <u>\$ (8,140)</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 489 - TUBERCULOSIS SUPPORT

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|-----------------|--------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 47,392 | \$ 47,392 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>47,392</u> | <u>47,392</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>47,392</u> | <u>47,392</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | <u>(47,392)</u> | <u>(47,392)</u> | <u>-</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(47,392)</u> | <u>(47,392)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>-</u> | |
| FUND BALANCE AT END OF YEAR | | <u><u>\$ -</u></u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 498 - PH EMERGENCY PREPAREDNESS

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|-----------------|-------------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 350,392 | \$ 297,399 | \$ (52,993) |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 14,097 | 14,097 | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>364,489</u> | <u>311,496</u> | <u>(52,993)</u> |
| EXPENDITURES | | | |
| Direct salaries | 161,076 | 136,824 | 24,252 |
| Fringe benefits | 74,359 | 66,740 | 7,619 |
| Equipment | 2,409 | 3,041 | (632) |
| Inter agency | 686 | 686 | - |
| Intra agency | 2,473 | 2,061 | 412 |
| Other operating expenses | 68,236 | 32,797 | 35,439 |
| TOTAL EXPENDITURES | <u>309,239</u> | <u>242,149</u> | <u>67,090</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>55,250</u> | <u>69,347</u> | <u>14,097</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | <u>(55,250)</u> | <u>(55,250)</u> | <u>-</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(55,250)</u> | <u>(55,250)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | 14,097 | |
| FUND BALANCE AT BEGINNING OF YEAR | <u>-</u> | <u>-</u> | |
| FUND BALANCE AT END OF YEAR | | <u><u>\$ 14,097</u></u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 501 - CDC/CITIES READINESS INITIATIVE

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|-----------------|-----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 67,920 | \$ 45,632 | \$ (22,288) |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>67,920</u> | <u>45,632</u> | <u>(22,288)</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | 3,000 | - | 3,000 |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | 29,035 | 9,747 | 19,288 |
| TOTAL EXPENDITURES | <u>32,035</u> | <u>9,747</u> | <u>22,288</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>35,885</u> | <u>35,885</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (35,885) | (35,885) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(35,885)</u> | <u>(35,885)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | - | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 538 - EMER. PREP. DIST. & HOSP. RESOURCE DEVELOPMENT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|---------------|---------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ - | \$ - | - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <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> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | (8,061) | |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | | <u>8,061</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 542 - PREPAREDNESS & EMERGENCY RESPONSE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|---------------|---------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ - | \$ - | - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <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> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | (16,303) | |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | | <u>16,303</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 543 - INFANTS AND TODDLERS

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|-----------------|------------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 546,890 | \$ 504,371 | (42,519) |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 21,182 | 21,181 | (1) |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>568,072</u> | <u>525,552</u> | <u>(42,520)</u> |
| EXPENDITURES | | | |
| Direct salaries | 293,192 | 282,348 | 10,844 |
| Fringe benefits | 125,569 | 115,929 | 9,640 |
| Equipment | 1,200 | 1,200 | - |
| Inter agency | 14,480 | 14,480 | - |
| Intra agency | 4,864 | - | 4,864 |
| Other operating expenses | 102,458 | 85,286 | 17,172 |
| TOTAL EXPENDITURES | <u>541,763</u> | <u>499,243</u> | <u>42,520</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>26,309</u> | <u>26,309</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (26,309) | (26,309) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(26,309)</u> | <u>(26,309)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>19,999</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 19,999</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 557 - FIRST CARE

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 42,717 | \$ 42,717 | - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>42,717</u> | <u>42,717</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | 34,971 | 34,971 | - |
| Intra agency | 5,397 | 5,397 | - |
| Other operating expenses | - | - | - |
| TOTAL EXPENDITURES | <u>40,368</u> | <u>40,368</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>2,349</u> | <u>2,349</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | <u>(2,349)</u> | <u>(2,349)</u> | <u>-</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(2,349)</u> | <u>(2,349)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>10</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 10</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 559 - FAMILY PLANNING REALIGNMENT

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 58,347 | \$ 58,347 | - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 18,383 | 18,383 | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>76,730</u> | <u>76,730</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | 49,217 | 49,216 | 1 |
| Fringe benefits | 23,207 | 23,206 | 1 |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 412 | 412 | - |
| Other operating expenses | 685 | 675 | 10 |
| TOTAL EXPENDITURES | <u>73,521</u> | <u>73,509</u> | <u>12</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>3,209</u> | <u>3,221</u> | <u>12</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (3,209) | (3,209) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(3,209)</u> | <u>(3,209)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | 12 | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>679</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 691</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 565 - PREPAREDNESS & EMERGENCY RESPONSE FOR BT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|---------------|---------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ - | \$ - | - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <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> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | 1 | |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | | (1) | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 566 - HCEPPR COORDINATION

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|----------------|-----------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 65,692 | \$ 61,353 | (4,339) |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 3,325 | 3,325 | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>69,017</u> | <u>64,678</u> | <u>(4,339)</u> |
| EXPENDITURES | | | |
| Direct salaries | 37,397 | 37,397 | - |
| Fringe benefits | 17,236 | 17,236 | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | 412 | 412 | - |
| Other operating expenses | 10,359 | 2,624 | 7,735 |
| TOTAL EXPENDITURES | <u>65,404</u> | <u>57,669</u> | <u>7,735</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>3,613</u> | <u>7,009</u> | <u>3,396</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (3,613) | (3,613) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(3,613)</u> | <u>(3,613)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | 3,396 | |
| FUND BALANCE AT BEGINNING OF YEAR | | <u>1,028</u> | |
| FUND BALANCE AT END OF YEAR | | <u>\$ 4,424</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 567 - HOSPITAL RESOURCE DEPLOYMENT

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|---------------|---------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 7,478 | \$ 7,478 | - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>7,478</u> | <u>7,478</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | 7,067 | 7,067 | - |
| TOTAL EXPENDITURES | <u>7,067</u> | <u>7,067</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>411</u> | <u>411</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | - | - | - |
| Transfers out | (411) | (411) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(411)</u> | <u>(411)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | - | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 569 - H1N1 PHASE 2 EPIDEMIOLOGY
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|---------------|---------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ - | \$ - | - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <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> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | 100 | |
| TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS | | (100) | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 577 - TUBERCULOSIS: COMPREHENSIVE CLINICAL TB COURSE

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|---------------|---------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 400 | \$ 400 | \$ - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>400</u> | <u>400</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | 400 | 400 | - |
| TOTAL EXPENDITURES | <u>400</u> | <u>400</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <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> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | - | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 579 - BCW/ARRA PART C

SCHEDULE OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2012

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE POSITIVE (NEGATIVE)</u> |
|--|---------------|---------------|---|
| REVENUES | | | |
| Grant-in-aid | \$ 87,500 | \$ 87,500 | - |
| Contract revenue | - | - | - |
| County | - | - | - |
| Other local funds | - | - | - |
| Fees | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Vital record fees | - | - | - |
| Medicaid fees | - | - | - |
| Other income | - | - | - |
| TOTAL REVENUES | <u>87,500</u> | <u>87,500</u> | <u>-</u> |
| EXPENDITURES | | | |
| Direct salaries | - | - | - |
| Fringe benefits | - | - | - |
| Equipment | - | - | - |
| Inter agency | - | - | - |
| Intra agency | - | - | - |
| Other operating expenses | 87,500 | 87,500 | - |
| TOTAL EXPENDITURES | <u>87,500</u> | <u>87,500</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <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> |
| NET CHANGE IN FUND BALANCE | - | - | |
| FUND BALANCE AT BEGINNING OF YEAR | | - | |
| FUND BALANCE AT END OF YEAR | | <u>\$ -</u> | |

See Accompanying Notes to the Basic Financial Statements



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Cedartown, Georgia 30125
770.748.0910

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

Board of Directors
Floyd County Health Department
Rome, Georgia

Compliance

We have audited Floyd County Health Department 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 Floyd County Health Department's major federal programs for the year ended June 30, 2012. Floyd County Health Department's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Floyd County Health Department's management. Our responsibility is to express an opinion on Floyd County Health Department's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Floyd County Health Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Floyd County Health Department's compliance with those requirements.

In our opinion, Floyd County Health Department's complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management of Floyd County Health Department is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Floyd County Health Department's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Floyd County Health Department's internal control over compliance.

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

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

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of Floyd County Health Department, as of and for the year ended June 30, 2012, and have issued our report thereon dated December 27, 2012, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Board of Directors
Floyd County Health Department
Page Three

This report is intended solely for the information and use of the audit committee, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Read Martin + Suckner CPA's LLP

Rome, Georgia

December 27, 2012

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2012

Section I - Summary of Auditor's Results

Financial Statements

| | |
|--|-------------|
| Type of auditor's report issued: | unqualified |
| Internal control over financial reporting: | |
| Material weakness identified | none |
| Reportable condition identified not considered to be material weakness | none |
| Noncompliance material to financial statements noted: | none |

Federal Awards

| | |
|---|-------------|
| Internal Control over major programs: | |
| Material weakness (es) identified | none |
| Reportable conditions identified not considered to be material weakness | none |
| 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): | none |

Identification of major programs

| <u>CFDA #s</u> | <u>Name of Federal Program or Cluster</u> | |
|--|---|-----------|
| 10.557 | Special Supplemental Nutrition Program for Women, Infants, & Children | |
| 84.181 | Special Education for Infants and Families with Disabilities | |
| 93.069 | Public Health Emergency Preparedness | |
| 93.268 | Immunization Grants | |
| 93.994 | Maternal and Child Health Services Block Grant | |
| | | |
| Dollar threshold used to distinguish between Type A and Type B programs: | | \$300,000 |
| Auditee qualified as low-risk auditee | | yes |

Section II - Financial Statement Findings

No Matters were reported

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2012

Section III - Federal Award Findings and Questioned Costs

No audit findings were determined which are required to be reported by Section 510 (a) of Circular A-133.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2012

| Federal Grantor/Pass-Through Grantor/Program Title | Federal CFDA Number | Expenditures |
|--|--------------------------------|---------------------|
| Department of Agriculture: | | |
| Special Supplemental Nutrition Program for Women, Infants & Children | 10.557 | \$ 3,535,448 |
| Department of Education: | | |
| Special Education for Infants and Families with Disabilities | 84.181 | 504,371 |
| Special Education for Infants and Families, Recovery Act | 84.393A | 99,309 |
| Department of Health and Human Services: | | |
| Public Health Emergency Preparedness | 93.069 | 376,777 |
| Environmental Public Health and Emergency Response | 93.070 | 52,522 |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | 400 |
| Family Planning Services | 93.217 | 108,662 |
| Immunization Grants | 93.268 | 367,269 |
| Centers for Disease Control and Prevention Investigations and Technical Assistance | 93.283 | 202,000 |
| ACA - Communities Putting Prevention to Work | 93.520 | 25,000 |
| Temporary Assistance for Needy Families Medical Assistance Program | 93.558 | 799,355 |
| | 93.778 | 43,274 |
| National Bioterrorism Hospital Preparedness Program | 93.889 | 68,831 |
| HIV Care Formula Grants | 93.917 | 134,982 |
| Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease | 93.918 | 294,101 |
| HIV Prevention Activities Health Department Based | 93.940 | 21,580 |
| Preventive Health & Health Services Block Grant | 93.991 | 31,726 |
| Maternal and Child Health Services Block Grant to the States | 93.994 | 340,439 |
| | | <hr/> |
| Total Federal Expenditures | | <u>\$ 7,006,046</u> |

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2012

Note 1 - General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial award programs. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the schedule.

Note 2 - Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting or accrual basis of accounting as determined by the fund in which the expenses or expenditures are accounted, which is described in the notes to the County's basic financial statements.

Note 3 - Relationship to Federal Financial Reports

Amounts reported in the accompanying schedule agree with amounts reported in the related federal financial reports.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2012

Schedule of Prior Audit Findings

No prior year findings.