

HOUSTON COUNTY BOARD OF HEALTH

**REPORT ON AUDIT OF FINANCIAL STATEMENTS AND
REQUIRED SUPPLEMENTAL INFORMATION**

FOR THE YEAR ENDING JUNE 30, 2014

HOUSTON COUNTY BOARD OF HEALTH

TABLE OF CONTENTS

Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-7
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	8
Statement of Activities	9
Fund Financial Statements:	
Balance Sheet-Governmental Funds	10
Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds	11
Notes to Financial Statements	12-21
Schedule of Expenditures of Federal Awards	22
Notes to Schedule of Expenditures of Federal Awards	23
Required Supplemental Information:	
Statement of Revenues and Expenditures-Budget to Actual	24
Note to Budgetary Comparison Schedule	25
Other Supplemental Information:	
Comparative Schedules of Revenues and Expenditures to Budget-Individual Programs	26-77
Schedule of Changes in Fund Balances	78
Schedule of State Contractual Assistance	79-80
Schedule of Vehicles	81
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	82-83
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	84-85
Summary Schedule of Prior Year Audit Findings	86
Schedule of Findings and Questioned Costs	87-88



**CLENNEY,
POWELL &
RENTZ, P.C.**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS
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INDEPENDENT AUDITOR'S REPORT

To the Houston County Board of Health
Warner Robins, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities of Houston County Board of Health, component unit of Houston County, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which comprise the Board of Health's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-7 and 24-25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Houston County Board of Health's financial statements. The accompanying supplementary information on pages 26 to 81 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 3, 2014, on our consideration of Houston County Board of Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Houston County Board of Health's internal control over financial reporting and compliance.

CLENNEY, POWELL & RENTZ



C. Powell

Certified Public Accountants
Albany, Georgia
October 3, 2014

HOUSTON COUNTY BOARD OF HEALTH MANAGEMENT DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2014

Our discussion and analysis of the Houston County Board of Health's financial performance provides an overview of the Health Department's financial activities for the fiscal year ended June 30, 2014. Please read it in conjunction with the Health Department's basic financial statements, which begin on page 8.

FINANCIAL HIGHLIGHTS

- The Health Department's net position increased by \$548,185 as a result of this year's operations.
- The Health Department's total revenues for the fiscal year were \$15,741,869 as compared to \$15,023,248 for the prior fiscal year.
- Total expenditures for the Health Department in the current fiscal year were \$15,193,684 as compared to \$14,677,443 for the prior year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 8 and 9) provide information about the activities of the Health Department as a whole and present a longer-term view of the Health Department's finances. Fund financial statements start on Page 10. For governmental activities (which comprise all the Health Department's activities), these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the Health Department's operations in more detail than the government wide statements by providing information about the Health Department's most financially significant funds.

Reporting the Health Department as a Whole

The Statement of Net Position and the Statement of Activities

Our analysis of the Health Department begins on page 4. One of the most common questions asked about the finances of the Health Department is whether the Health Department as a whole is better or worse off as a result of the year's activities. The Statement of Net Position and the Statement of Activities report information about the Health Department as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Both of the government-wide financial statements distinguish functions of the Health Department that are principally supported by grants and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the Health Department include public health services. The Health Department has no business-type activities.

As mentioned earlier, all activities which are reported in the Statement of Net Position and the Statement of Activities are classified as governmental activities.

Reporting the Health Department's Most Significant Funds

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been set apart for specific activities or objectives. The Health Department uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of a government can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The Health Department used only one kind of fund which is described in detail below.

Governmental funds:

All the Health Department's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Health Department's general operations and basic services it provides. We describe the relationship (or differences) between the governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation at the bottom of the fund financial statements.

The Health Department adopts an annual appropriated budget for all programs that are administered. Budgetary comparison schedules have been presented to demonstrate compliance with the adopted budgets. Budgets can be revised during the fiscal year to reflect current operations.

THE HEALTH DEPARTMENT AS A WHOLE

As noted earlier, an analysis of net position over time may serve as a useful indicator of a government's financial position. In the case of the Health Department, assets exceeded liabilities by \$2,569,309 at the close of the most recent fiscal year.

A portion of the Health Department's net position includes its investment in capital assets, less any debt outstanding. The Health Department uses these capital assets to aid in providing services to citizens through its various programs. As of June 30, 2014, the portion of net position attributable to capital assets (net of accumulated depreciation) amounted to \$722,584.

A brief condensed analysis is presented on the following page depicting net position and changes in net position for the current and prior fiscal years ending June 30, 2014 and 2013.

FINANCIAL ANALYSIS OF THE HOUSTON COUNTY BOARD OF HEALTH

The Health Department's net position increased by \$548,185 during the fiscal year. Total assets increased by 23.36% while total liabilities increased by 19.22%. Total net position of the Health Department increased by 27.12%.

	<u>2014</u>	<u>Net Position</u>	<u>2013</u>	<u>Percentage Increase (Decrease)</u>
Assets				
Current Assets	\$ 4,034,085		\$ 3,301,037	22.21%
Capital Assets (Net)	722,584		554,784	30.25%
Total Assets	<u>4,756,669</u>		<u>3,855,821</u>	<u>23.36%</u>
Liabilities				
Current	1,737,951		1,351,363	28.61%
Noncurrent	449,409		483,334	-7.02%
Total Liabilities	<u>2,187,360</u>		<u>1,834,697</u>	<u>19.22%</u>
Net Position				
Invested in Capital Assets	722,584		554,784	30.25%
Unrestricted	1,846,725		1,466,340	25.94%
Total Net Position	<u>\$ 2,569,309</u>		<u>\$ 2,021,124</u>	<u>27.12%</u>

	<u>2014</u>	<u>Changes in Net Position</u>	<u>2013</u>	<u>Percentage Increase (Decrease)</u>
Revenues				
Program Revenues:				
Charges for Services	\$ 1,047,404		\$ 1,234,857	-15.18%
Operating Grants and Contributions	14,688,048		13,786,542	6.54%
General Revenues	6,417		1,849	247.05%
Total Revenues	<u>15,741,869</u>		<u>15,023,248</u>	<u>4.78%</u>
Expenses				
Direct Salaries and Fringes	8,928,954		8,592,898	3.91%
Travel	229,697		286,230	-19.75%
Indirect Costs	853,581		497,157	71.69%
Other Operating	5,181,452		5,301,158	-2.26%
Total Expenses	<u>15,193,684</u>		<u>14,677,443</u>	<u>3.52%</u>
Change in Net Position	548,185		345,805	58.52%
Net Position-Beginning	2,021,124		1,714,170	17.91%
Prior Period Adjustment	-		(38,851)	N/A
Net Position-Ending	<u>\$ 2,569,309</u>		<u>\$ 2,021,124</u>	<u>27.12%</u>

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As mentioned earlier, the Health Department uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the Health Department's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Health Department's financing requirements. In particular, unassigned fund balance serves as a useful measure of a government's net resources for spending at the end of the fiscal year.

As of June 30, 2014, the Health Department's governmental fund reported an ending fund balance of \$2,296,134. Of this amount, 53.2% constitutes unassigned fund balance, which is available for spending at the government's discretion.

The fund balance of the Health Department's general fund increased by \$346,460 during the fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the Health Department revised the original program budgets several times to reflect increased or decreased funding and to also shift line item expenses. The original budgets were prepared in July, 2013. At that time, two of the most significant fund sources were fairly well established. Grant in Aid funds were awarded by the state but increased during the year due to new services and programs. The county funds were established early in the year based on the budget approved by the county and remained stable for the year. Personnel costs increased during the year due to new programs as well as an increase in health care costs. The equipment budget also increased as fixed assets were needed and purchased during the year. The budget is monitored monthly and increases or decreases are made depending on the availability of funds.

CAPITAL ASSETS AND LONG TERM DEBT

Capital Assets

As of June 30, 2014, the Health Department had \$722,584 invested in a broad range of capital assets, including medical equipment and office equipment. This figure is net of all depreciation expense through June 30, 2014. Equipment totaling \$379,621 was purchased by the Health Department during the current fiscal year.

Houston County Board of Health owned no infrastructure assets. The land and building which house the health department are owned and provided by Houston County.

Long Term Debt

As of June 30, 2014, the Health Department's only long term debt consisted of compensated absences.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Health Department's management considered many factors when setting the budget for the upcoming fiscal year which will end June 30, 2015. Grant in Aid funds had been cut for the past several years for most public health departments but seemed to stabilize in fiscal year 2014. Grant in Aid funding for the coming year will be determined at the state level and will depend on the allotted funding in the state budget. The county has consistently funded the health department through the years and that funding is expected to continue for fiscal year 2015. The budget will be closely monitored at all times during the upcoming fiscal year and appropriate actions will be taken when deemed necessary. The management of the Health Department continues to look for opportunities to increase revenues at the local level.

CONTACTING THE HEALTH DEPARTMENT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Health Department's finances and to show the Health Department's accountability for the money it receives and spends. If you have questions about this report or need additional information, contact the Health Department at 98 Cohen Walker Drive, Warner Robins, Georgia 31088.

**HOUSTON COUNTY BOARD OF HEALTH
GOVERNMENT-WIDE STATEMENT OF NET POSITION
AS OF JUNE 30, 2014**

ASSETS

Cash on Hand and in Bank	\$ 1,759,235
Accounts Receivable	220,416
A/R-DPH	2,054,470
Capital Assets-Net of Depreciation	<u>722,584</u>

Total Assets 4,756,705

LIABILITIES

Accounts Payable	319,743
Accounts Payable-DPH	1,282,370
Due to HRSA	79,174
Deferred Income	32,644
Compensated Absences Payable:	
Due within one year	24,056
Due in more than one year	<u>449,409</u>
Total Liabilities	<u>2,187,396</u>

NET POSITION

Invested In Capital Assets	722,584
Unrestricted	<u>1,846,725</u>

TOTAL NET POSITION \$ 2,569,309

**HOUSTON COUNTY BOARD OF HEALTH
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities:				
Health	<u>\$ (15,193,684)</u>	<u>\$ 1,047,404</u>	<u>\$ 14,688,048</u>	541,768
General Revenues:				
Unrestricted Investment Earnings				<u>6,417</u>
Change in Net Position				548,185
				<u>2,021,124</u>
				<u>\$ 2,569,309</u>

SEE NOTES TO FINANCIAL STATEMENTS

**HOUSTON COUNTY BOARD OF HEALTH
BALANCE SHEET
GOVERNMENTAL FUND
AS OF JUNE 30, 2014**

ASSETS

Cash on Hand and in Bank	\$ 1,759,235
Accounts Receivable	220,416
A/R-DPH	<u>2,054,470</u>
Total Assets	\$ <u>4,034,121</u>

LIABILITIES AND FUND BALANCES

Accounts Payable	\$ 319,743
Accounts Payable-DPH	1,282,370
Due to HRSA	79,174
Deferred Income	32,644
Current Portion of Compensated Absences	<u>24,056</u>
Total Liabilities	<u>1,737,987</u>

FUND BALANCES

Assigned:	
Budgetary Stabilization	1,074,385
Unassigned	<u>1,221,749</u>
Total Fund Balances	<u>2,296,134</u>

**TOTAL LIABILITIES AND
FUND BALANCES**

\$ 4,034,121

Reconciliation of the Balance Sheet-Governmental Funds to the Statement of Net Position:

Total Governmental Fund Balances	\$ 2,296,134
Required Adjustments to reconcile amounts reported in governmental activities in the statement of net position:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation of \$1,258,721	722,584
Some liabilities, including accrued compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	<u>(449,409)</u>
Net position of governmental activities	\$ 2,569,309

**HOUSTON COUNTY BOARD OF HEALTH
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014**

REVENUES

Grant in Aid	\$ 10,220,345
County-Participating	66,837
County-Nonparticipating	248,838
Fee Income	1,047,404
Intra/Inter Agency	2,760,979
WIC Funds	41,931
Other Federal Funds	576,565
Other Local Funds	6,417
Nonqualifying Local Funds	225,424
Nonqualifying Contracts	495,403
Nonqualifying Donations	<u>51,725</u>
TOTAL REVENUES	<u><u>15,741,868</u></u>

EXPENDITURES

Direct Salaries & Hourly Labor	5,621,246
Direct Fringe Benefits	3,341,632
Equipment	168,917
Travel	229,697
Other Operating Expenditures	4,811,079
Intra/Inter Agency	369,256
Indirect Costs	<u>853,581</u>
TOTAL EXPENDITURES	<u><u>15,395,408</u></u>

EXCESS OF REVENUES OVER (UNDER) EXPENDITURES 346,460

Fund Balances - Beginning 1,949,674

Fund Balances - Ending \$ 2,296,134

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds to the Statement of Activities

Net change in fund balances-governmental funds \$ 346,460

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$379,621) exceeded depreciation (\$211,824) in the current period. 167,797

Some activities, including compensated absences, which are reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds 33,928

Change in net position of governmental activities \$ 548,185

SEE NOTES TO FINANCIAL STATEMENTS

HOUSTON COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Houston County Board of Health is a component unit of Houston County, Georgia. The Board of Health was constituted and operated in accordance with the Georgia Health Code, Chapter 88-2, Georgia Laws 1964. The District Health Director is the Executive Officer of the Houston County Board of Health and is responsible for the overall coordination of local health activities.

The Board of Health's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements. The more significant accounting policies established in GAAP and used by the Board of Health are discussed below.

In June 1999, the Government Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. Significant changes mandated by the Statement include the following:

A Management Discussion and Analysis (MD&A) section providing an analysis of the Board of Health's overall financial position and results of operations.

Financial statements prepared using full accrual accounting for all of the Board of Health's activities

A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements).

A. BASIC FINANCIAL STATEMENTS-GOVERNMENT WIDE STATEMENTS

The Board of Health's basic financial statements include both government wide (reporting the Board of Health as a whole) and fund financial statements (reporting the Board of Health's major funds). Both the government wide and fund financial statements categorize primary activities as either government or business type. All activities of the Houston County Board of Health are classified as government type activities.

In the government wide Statement of Net Position, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long term assets and receivables as well as long term debt and obligations. The Board of Health's net position is reported in two parts-invested in capital assets and unrestricted.

The Statement of Activities reports all expenses of the Board of Health (including depreciation expense) as well as all current year revenue sources. This government wide focus is more on the sustainability of the Board of Health as an entity and the change in the Board of Health's net position resulting from the current year's activities.

HOUSTON COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

B. BASIC FINANCIAL STATEMENTS-FUND FINANCIAL STATEMENTS

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

The various funds are reported by generic classification within the financial statements. The following fund types are used by the Board of Health:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position rather than upon net income. The following is a description of the governmental funds of the Board of Health:

- a. General Fund-This is the general operating fund of the Board of Health. It is used to account for all financial resources except those required to be accounted for in another fund.

C. BASIS OF ACCOUNTING

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

1. Accrual:

The governmental type activities in the government wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. FINANCIAL STATEMENT AMOUNTS

1. Cash and Cash Equivalents:

The Board of Health has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents.

2. Capital Assets:

Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the appropriate estimated useful life.

HOUSTON COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

3. Compensated Absences

Board of Health employees earn 10, 12, or 14 hours of annual leave per month depending on length of service. The maximum accumulation is 360 hours for any one employee. In accordance with the provisions of Financial Accounting Standards No. 43, "Accounting for Compensated Absences", no liability is recorded for nonvesting accumulated rights to receive sick pay benefits. The non-current portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government wide presentations.

E. LEGAL COMPLIANCE-BUDGETARY RESTRICTIONS

Line item budgets were developed as part of the grant agreements. Provisions were made for revisions of the budget during the year. The budgeted amounts shown in the statements reflect the final revised budget for the grants.

F. USE OF ESTIMATES

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

G. FUND BALANCES--GOVERNMENTAL FUNDS

Houston County Board of Health implemented GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in fiscal year 2011. In the fund financial statements, governmental funds report the following classifications of fund balance:

- Nonspendable – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.
- Restricted – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.
- Committed – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to ordinances passed by the Houston County Board of Health which is the highest level of decision making authority. Commitments may be modified or rescinded only through ordinances approved by the Board of Health.
- Assigned – includes amounts that Houston County Board of Health intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. Under Houston County Board of Health's adopted policy, amounts may be assigned by the Board of Health.
- Unassigned – includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund. Houston County Board of Health reports all amounts that meet the unrestricted General Fund Balance Policy described below as unassigned.

**HOUSTON COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS**

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

The Georgia Department of Public Health allows the Board of Health to carry over any unspent fee income to be used as a subsequent year budgetary fund source. **As such, the portion of the Board of Health’s fund balance which will be budgeted as a fund source for FY 2015 has been classified as “Assigned for Budgetary Stabilization” in the fund financial statements.** All other fund balance amounts are Unassigned.

NOTE 2 – CASH

All deposits of the Board of Health are required to be secured by collateral valued at market or par, whichever is lower, less the amount of Federal Deposit Insurance Corporation insurance. The Board of Health’s deposits are categorized to give an indication of the level of risk assumed by the Board of Health at year end.

The categories are described as follows:

- Category 1- Insured or collateralized with securities held by the Board of Health or by its agent in the Board of Health’s name
- Category 2- Collateralized with securities held by the pledging financial institution’s trust department or agent in the Board of Health’s name
- Category 3- Uncollateralized

Deposits, categorized by level of risk, are:

	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Cash and Cash Equivalents	\$ 1,486,390	\$ 753,452	\$ -

As of June 30, 2014, the carrying amount of the Board of Health’s cash accounts was \$1,759,235 and the bank balances were \$2,239,842.

NOTE 3 – SCHEDULE OF VEHICLES

The Houston County Board of Health, Houston County, Georgia, had seven vehicles in operation for the fiscal year ended June 30, 2014.

HOUSTON COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

NOTE 4 – RETIREMENT PLAN

Employees' Retirement System of Georgia

Plan Description

All full-time personnel employed by the Board of Health participate in the Employees' Retirement System of Georgia (ERS), which is a cost-sharing multiple employer, defined benefit, public employee retirement system (PERS).

ERS provides service retirement, disability retirement, and survivor's benefits for its members. Members may retire and receive a normal monthly retirement benefit after 10 years of creditable service and the age of 65. Early retirement at the age of 60 may be elected, with a 5% reduction of benefits for each year under the age of 65 if the individual has fewer than 30 years of creditable service. Individuals with 30 years of creditable service may retire early, regardless of age. Death benefits and disability retirement benefits vary according to years of service.

Members become fully vested after 10 years of service. If a member terminates with less than 10 years of service, no vesting of employer contributions occurs, but the member's contributions are refunded with interest.

Benefit provisions are established by the ERS Board of Trustees, and may be amended by their action. The ERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Employees' Retirement System of Georgia, Two Northside 75, Suite 300, Atlanta, Georgia 30318-7778.

Contributions

All members of the system contribute 1.25% for Retirement Contributions and 0.25% for Group Term Life Insurance. All employee contributions on deposit at least one year earn four percent interest compounded annually.

The Board contribution is set by the ERS Board of Trustees, dependent on the recommendation of the System's actuary. Such employer contributions fund the major portion of benefits under ERS and are adjusted periodically to insure actuarial soundness of the System. The employer contribution rate varies depending on which retirement plan an employee is enrolled. Employees whose full-time employment began before July 1, 1982, participate in the "old" plan. The employer contribution rate for this plan was 18.71%. Employees whose full-time employment began between July 1, 1982, and December 31, 2008, are enrolled in the "new" plan and the employer contribution rate for this plan was 18.46%. All employees whose full-time employment began after January 1, 2009, are enrolled in the GSEPS plan. The employer contribution rate for this plan was 15.18% for FY 14.

In addition, participants in the GSEPS plan can voluntarily participate in a 401k plan. Members in this plan will receive a 1% salary match from the state on the first 1% of compensation contributed by the employee. For each additional percent contributed by an employee (up to 4%), the state will match 50% of that amount (up to 2% of compensation). The 401k employer contribution is subject to a five year vesting schedule, vesting 20% for each completed year of service in a GSEPS-eligible position.

**HOUSTON COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 – CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Office and Medical Equipment	\$1,601,685	\$ 379,621	\$ -	\$ 1,981,306
Less accumulated depreciation:				
Office and Medical Equipment	<u>(1,046,898)</u>	<u>(211,824)</u>	-	<u>(1,258,722)</u>
Governmental activities capital assets, net	\$ 554,787	\$ 167,797	\$ -	\$ 722,584

Depreciation expense was charged to functions/programs of the Board of Health as follows:

Governmental activities:	
Health	\$ 211,824

NOTE 6 – LONG TERM LIABILITIES

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

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Compensated Absences	<u>\$ 507,431</u>	<u>\$ 372,992</u>	<u>\$ (406,958)</u>	<u>\$ 473,465</u>

The ending balance includes amounts due within one year of \$24,056.

NOTE 7 – SUBSEQUENT EVENTS

Houston County Board of Health has evaluated subsequent events through October 3, 2014, which is the date the financial statements were available to be issued.

**HOUSTON COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS**

NOTE 8 - DUE FROM/TO DPH

The Houston County Board of Health had the following amounts receivable and payable to the Georgia Department of Public Health as of June 30, 2014:

<u>Program</u>	<u>Fiscal Year 2014:</u>	<u>Due From</u>	<u>Due to</u>	<u>Net</u>
	<u>Financial Settlement:</u>			
1	Public Health	\$ 128,928	\$ 112,890	\$ 16,038
7	WIC Nutrition Education	1,552	1	1,551
9	WIC Breastfeeding	6,105	1	6,104
20	Georgia Cancer Registry	9,215	5,198	4,017
24	Children's 1st-2	50,224	20,994	29,230
25	Federal Cancer Registry	18,226	2,907	15,319
27	Genetics	17,912	3,600	14,312
31	Community TB	55,335	18,483	36,852
40	EH Risk Assessment	11,484	-	11,484
44	HIV Aids Substance Abuse	12,296	-	12,296
56	Breastest and More	46,155	6,125	40,030
66	Immunization	15,137	-	15,137
69	School Based Flu	-	25	(25)
76	Dental Health	58,450	9,000	49,450
94	Ryan White Part B	140,800	1	140,799
108	Enhancing Breast Screening	8	8	-
111	Ovarian Cancer Study	48,496	1,800	46,696
112	Early Intervention	119,963	39,036	80,927
125	Routine Opt Out HIV Testing	6,173	-	6,173
133	CRI/Bioterrorism Preparedness	476	680	(204)
166	GA Prep	7,355	-	7,355
186	Increasing HPV Coverage Rates	300	270	30
245	EPI Capacity	9,240	5,135	4,105
267	Care and Prevention in United States	27,287	2,874	24,413
270	Public Health Emerg Preparedness	118,308	34,286	84,022
273	Cities Readiness Initiative	10,522	1,086	9,436
280	EPI Capacity Additional	3,265	1,350	1,915
283	STD Preventive Clinical Services	11,667	1,050	10,617
301	WIC Cost Pool	210,384	209,464	920
306	Youth Development Coordination	27,150	7,650	19,500
329	WIC BF Peer Counseling	9,084	8,452	632
367	Comprehensive STD Program	867	6	861
401	Family Planning	244,378	11,294	233,084
405	State Cervical Screening	22,591	2,061	20,530
409	Childrens Medical Services	264,258	68,282	195,976
417	Tobacco Use Prevention	29	29	-
418	District Quality Improvement	385	33	352
460	Outpatient UNHSI/Audiology Support	12,491	1,810	10,681
461	UNHSI Salaries	10,588	5,267	5,321
464	State Breastest and Cervical	45,135	4,050	41,085
466	Health Promo Initiative	12,516	5,850	6,666
498	PH Emergency Preparedness	161	161	-
543	Infants and Toddlers with Disabilities	91,236	34,617	56,619
549	Ga Nutrition and Physical Activity	607	607	-
559	FP District Cadre Realignment	22,815	2	22,813

**HOUSTON COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS**

NOTE 8 - DUE FROM/TO DPH-CONTINUED

566 HCEPPR	14,540	6,404	8,136
567 Hospital Resource Deployment Cache	18,896	1,884	17,012
643 WIC Direct	<u>111,480</u>	<u>27</u>	<u>111,453</u>
Subtotal-FY 2014 Financial Settlement	<u>2,054,470</u>	<u>634,750</u>	<u>1,419,720</u>
<u>Audit Exceptions-Unspent Funds</u>			
31 Community TB	-	662	(662)
44 HIV AIDS Substance Abuse	-	464	(464)
66 Immunization	-	96	(96)
125 Routine Opt Out Testing	-	366	(366)
267 Care and Prevention in United States	-	278	(278)
405 State Cervical Screening	-	17,300	(17,300)
409 Childrens Medical Services	-	93	(93)
498 PH Emergency Preparedness	-	2,472	(2,472)
Subtotal-FY 2014 Audit Exceptions	<u>-</u>	<u>21,731</u>	<u>(21,731)</u>
Total Fiscal Year 2014	<u>2,054,470</u>	<u>656,481</u>	<u>1,397,989</u>
<u>Fiscal Year 2013</u>			
24 Children's 1st-2	-	14,845	(14,845)
27 Genetics	-	2	(2)
40 EH Risk Assessment	-	5,598	(5,598)
56 Breastest and More	-	13,495	(13,495)
66 Immunization	-	4,474	(4,474)
76 Dental Health	-	120	(120)
94 Ryan White Part B	-	28,520	(28,520)
112 Early Intervention	-	73	(73)
270 Public Health Emergency Preparedness	-	380	(380)
273 Cities Readiness Initiative	-	24	(24)
280 EPI Capacity	-	42	(42)
344 Community Health Awareness Screening	-	1,427	(1,427)
401 Family Planning	-	129	(129)
409 Childrens Medical Services	-	305	(305)
464 State Breast and Cervical Cancer	-	8,996	(8,996)
522 MIECHV	-	314	(314)
566 HCEPPR	-	46	(46)
643 WIC Direct	-	147	(147)
Total Fiscal Year 2013	<u>-</u>	<u>78,937</u>	<u>(78,937)</u>

**HOUSTON COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS**

NOTE 8 - DUE FROM/TO DPH - CONTINUED

Fiscal Year 2012:

27 Genetics	-	83	(83)
29 Children's 1st-3	-	725	(725)
119 Cardiovascular Health	-	27	(27)
200 Immunization PHBG	-	8,586	(8,586)
405 State Cervical Cancer	-	38,803	(38,803)
409 Childrens Medical Services	-	4,470	(4,470)
464 State Breast and Cervical	-	1,254	(1,254)
643 WIC Direct	-	99	(99)
Total Fiscal Year 2012	-	54,047	(54,047)

Fiscal Year 2011:

1 Public Health	-	1,898	(1,898)
23 Children's 1st-3	-	50	(50)
25 Federal Cancer Registry	-	2,518	(2,518)
31 Community TB	-	852	(852)
65 PH Emergency Response	-	4,605	(4,605)
76 Dental Health	-	4,593	(4,593)
170 Hypertension	-	13,891	(13,891)
269 Prevent HIV in Corrections	-	80	(80)
401 Family Planning	-	81,848	(81,848)
460 Outpatient UNHSI/Audiology Support	-	68	(68)
464 State Breastest and Cervical	-	156	(156)
564 Cities Readiness Initiative	-	84	(84)
568 H1N1 Phase 1 FA 1	-	214	(214)
579 BCW/ARRA of 2009	-	186	(186)
584 SHAPP and Cardio Health Init	-	50	(50)
Total Fiscal Year 2011	-	111,093	(111,093)

Fiscal Year 2010:

1 Public Health	-	99,749	(99,749)
16 Healthy Communities Init-Supp	-	296	(296)
119 Cardiovascular Health	-	2,012	(2,012)
200 Immunization PHBG	-	112	(112)
306 YD Coordinator	-	1,350	(1,350)
367 Comprehensive STD Program	-	1,116	(1,116)
401 Family Planning	-	30,750	(30,750)
415 Babies Born Healthy	-	59,052	(59,052)
583 Healthy Communities Initiative	-	300	(300)
643 WIC Direct	-	73	(73)
Total Fiscal Year 2010	-	194,810	(194,810)

Fiscal Year 2009:

430 Teen Community Prevention Program	-	95	(95)
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**HOUSTON COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS**

NOTE 8 - DUE FROM/TO DPH - CONTINUED

<u>Fiscal Year 2008:</u>			
306 YD Coordinator	-	11,448	(11,448)
401 Family Planning	-	33	(33)
415 Babies Born Healthy	-	25,509	(25,509)
Total Fiscal Year 2008	-	36,990	(36,990)
<u>Fiscal Year 2007:</u>			
56 Breastest and More	-	22,397	(22,397)
464 State Breast and Cervical Cancer	-	13,316	(13,316)
409 Childrens Medical Services	-	2,988	(2,988)
112 Early Intervention	-	61,190	(61,190)
401 Family Planning	-	49,001	(49,001)
76 Oral Health	-	1,025	(1,025)
Total Fiscal Year 2007	-	149,917	(149,917)
TOTALS	\$2,054,470	\$ 1,282,370	\$ 772,100

HOUSTON COUNTY BOARD OF HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2014

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA #	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services:			
Direct Programs:			
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	N/A	\$ <u>576,565</u>
Pass-through Programs from Georgia Department of Public Health:			
Temporary Assistance for Needy Families Immunization Grants	93.558	40500-001-14141036	600,979
Family Planning-Services	93.268	40500-001-14141036	120,287
HIV Prevention Activities-Health Dept Based Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.217	40500-001-14141036	126,277
Preventive Health and Health Services Block Grant	93.940	40500-001-14141036	185,090
National Bioterrorism Hospital Preparedness Program	93.539	40500-001-14141036	5,175
Centers for Disease and Control and Prevention-Investigations and Technical Assistance	93.991	40500-001-14141036	55,000
HIV Care Formula Grants	93.889	40500-001-14141036	92,092
Strengthening PH Infrastructure	93.283	40500-001-14141036	189,251
Assistance Pgms for Chronic Disease Prev	93.917	40500-001-14141036	773,268
Affordable Care Act-MIECHV	93.507	40500-001-14141036	9,567
Preventive Health Services-STD Control	93.945	40500-001-14141036	11,000
Maternal and Child Health Services Block Grant to the States	93.505	40500-001-14141036	34,593
Breast & Cervical Cancer Screening Opportunities	93.977	40500-001-14141036	6,000
Bioterrorism Preparedness Response	93.994	40500-001-14141036	453,048
	93.744	40500-001-14141036	15,000
	93.069	40500-001-14141036	<u>484,984</u>
Total Pass-through Programs			<u>3,161,611</u>
Total U.S. Department of Health & Human Services			<u>3,738,176</u>
U.S. Department of Education:			
Pass-through from Georgia Department of Public Health:			
Special Education-Grants for Infants and Families	84.181	40500-001-14141036	<u>384,631</u>
U.S. Department of Agriculture:			
Pass-through from Georgia Department of Public Health:			
Special Supplemental Food Program for Women, Infants and Children	10.557	40500-001-14141036	<u>3,389,092</u>
Total Expenditures of Federal Awards			<u>\$ 7,511,899</u>

See accompanying notes to schedule of expenditures of federal awards

HOUSTON COUNTY BOARD OF HEALTH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2014

NOTE 1- BASIS OF PRESENTATION

The preceding schedule of expenditures of federal awards includes the federal grant activity of the Houston County Board of Health and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

NOTE 2 - NON-CASH AWARDS

The Houston County Health Department did not receive any non-cash awards during the fiscal year.

**HOUSTON COUNTY BOARD OF HEALTH
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Fee Income	\$ -	\$ 46,633	\$ 1,047,404	\$ 1,000,771
Grant-In-Aid	8,955,931	10,254,653	10,220,345	(34,308)
Qualifying Local Funds	20,000	20,000	6,417	(13,583)
Nonqualifying Local Funds	39,301	39,301	225,424	186,123
County-Participating	40,531	40,531	66,837	26,306
County-Nonparticipating	293,644	293,644	248,838	(44,806)
WIC	16,000	16,000	41,931	25,931
Qualifying Contracts	386,571	532,488	495,403	(37,085)
Other Federal Funds	644,258	633,154	576,565	(56,589)
Intra/Inter Agency	1,565,020	1,552,409	2,760,979	1,208,570
Nonqualifying Donations	51,724	51,724	51,725	1
	<u>12,012,980</u>	<u>13,480,537</u>	<u>15,741,868</u>	<u>2,261,331</u>
OTHER FINANCING SOURCES				
Operating transfers from Prior Year Program Income Fund	<u>887,508</u>	<u>1,217,303</u>	<u>1,086,961</u>	<u>(130,342)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>12,900,488</u>	<u>14,697,840</u>	<u>16,828,829</u>	<u>2,130,989</u>
EXPENDITURES				
Direct Salaries	4,321,136	5,627,203	5,621,287	(5,916)
Inter/Intra Agency	503,068	445,077	369,256	(75,821)
Direct Fringe Benefits	2,390,053	3,355,043	3,341,632	(13,411)
Travel	245,568	230,239	229,697	(542)
Equipment	92,859	175,888	168,917	(6,971)
Computer Equipment	154,906	209,590	210,704	1,114
Other Operating	4,737,534	3,794,950	4,600,375	805,425
Indirect Costs	<u>455,364</u>	<u>859,850</u>	<u>853,581</u>	<u>(6,269)</u>
TOTAL EXPENDITURES	<u>12,900,488</u>	<u>14,697,840</u>	<u>15,395,449</u>	<u>697,609</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	1,433,380	<u>\$ 1,433,380</u>
OTHER FINANCING (USES)				
Operating transfer to Prior Year Program Income Fund			<u>(1,074,385)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)			<u>\$ 358,995</u>	

See accompanying note to budgetary comparison schedule

**HOUSTON COUNTY BOARD OF HEALTH
NOTE TO BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2014**

NOTE 1 – BUDGET TO ACTUAL RECONCILIATION

An explanation of the differences between budgetary inflows and outflows and revenues and expenditures determined in accordance with generally accepted accounting principles follows:

Sources /inflows of resources:

Actual amounts (budgetary basis) of total revenues and other financing sources from the budgetary comparison schedule	\$ 16,828,829
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Differences-budget to GAAP:

The Prior Year Program Income amount is a budgetary resource but is not a current year revenue for financial reporting purposes	<u>(1,086,961)</u>
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Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances-governmental funds	<u>\$ 15,741,868</u>
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Uses/outflows of resources:

Actual amounts (budgetary basis) of total expenses from the budgetary comparison schedule	\$ 15,395,449
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Differences-budget to GAAP:

The Health Department only budgets actual compensated absences which are paid and do not take into account the accrual of the current portion of the obligation	<u>(41)</u>
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Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances-governmental funds	<u>\$ 15,395,408</u>
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HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 PUBLIC HEALTH-001
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 1,254,330	\$ 1,269,228	\$ 1,269,228	\$ -
County Participating	40,531	40,531	66,837	26,306
County Nonparticipating	293,644	293,644	248,838	(44,806)
Fee Collections	-	-	914,585	914,585
Intra/Inter Agency	54,000	44,000	2,419	(41,581)
WIC	16,000	16,000	41,931	25,931
Nonqualifying Local Funds	39,301	39,301	-	(39,301)
Qualifying Contracts	267,343	379,965	479,965	100,000
Qualifying Local Funds	<u>-</u>	<u>-</u>	<u>6,294</u>	<u>6,294</u>
TOTAL REVENUES	<u>1,965,149</u>	<u>2,082,669</u>	<u>3,030,097</u>	<u>947,428</u>
EXPENDITURES				
Direct Salaries	1,184,311	1,266,611	1,256,917	(9,694)
Direct Fringe Benefits	663,959	1,004,279	999,806	(4,473)
Equipment	-	28,750	20,746	(8,004)
Computer Equipment	31,794	28,294	28,292	(2)
Travel	29,000	28,000	24,885	(3,115)
Other Operating	474,553	537,441	504,489	(32,952)
Intra/Inter Agency	348,223	66,473	14,400	(52,073)
Indirect Costs	<u>96,000</u>	<u>206,486</u>	<u>206,485</u>	<u>(1)</u>
TOTAL EXPENDITURES	<u>2,827,840</u>	<u>3,166,334</u>	<u>3,056,020</u>	<u>(110,314)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(862,691)</u>	<u>(1,083,665)</u>	<u>(25,923)</u>	<u>1,057,742</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	862,691	1,083,665	950,006	(133,659)
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>(914,585)</u>	<u>(914,585)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>862,691</u>	<u>1,083,665</u>	<u>35,421</u>	<u>(1,048,244)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,498</u>	<u>\$ 9,498</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WIC NUTRITION EDUCATION-007
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 7,500	\$ 14,194	\$ 14,194	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>7,500</u>	<u>14,194</u>	<u>14,194</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	7,000	14,194	14,194	-
Other Operating	500	-	-	-
Indirect Costs	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>7,500</u>	<u>14,194</u>	<u>14,194</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WIC BREASTFEEDING-009
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 5,197	\$ 20,646	\$ 20,645	\$ (1)
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>5,197</u>	<u>20,646</u>	<u>20,645</u>	<u>(1)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	3,932	4,533	4,533	-
Other Operating	1,265	16,113	16,112	(1)
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>5,197</u>	<u>20,646</u>	<u>20,645</u>	<u>(1)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 GA CANCER REGISTRY-020
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 57,758	\$ 57,758	\$ 57,758	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>57,758</u>	<u>57,758</u>	<u>57,758</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	32,250	32,250	33,319	1,069
Direct Fringe Benefits	18,124	18,124	18,058	(66)
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	3,145	3,145	2,416	(729)
Indirect Costs	4,239	4,239	3,965	(274)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>57,758</u>	<u>57,758</u>	<u>57,758</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 CHILDRENS 1ST 2-024
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 233,263	\$ 233,263	\$ 233,263	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	8,991	8,991
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>233,263</u>	<u>233,263</u>	<u>242,254</u>	<u>8,991</u>
TOTAL REVENUES				
EXPENDITURES				
Direct Salaries	128,331	128,331	132,151	3,820
Direct Fringe Benefits	76,776	76,776	74,988	(1,788)
Equipment	-	3,000	2,954	(46)
Travel	3,857	5,590	5,185	(405)
Other Operating	7,180	8,795	7,746	(1,049)
Intra/Inter Agency	-	-	-	-
Indirect Costs	17,119	17,622	17,090	(532)
	<u>233,263</u>	<u>240,114</u>	<u>240,114</u>	<u>-</u>
TOTAL EXPENDITURES				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(6,851)</u>	<u>2,140</u>	<u>8,991</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	6,851	6,851	-
Operating Transfers Out	-	-	(8,991)	(8,991)
	<u>-</u>	<u>-</u>	<u>(8,991)</u>	<u>(8,991)</u>
TOTAL OTHER FINANCING SOURCES (USES)				
	<u>-</u>	<u>6,851</u>	<u>(2,140)</u>	<u>(8,991)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 FEDERAL CANCER REGISTRY-025
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 32,301	\$ 62,301	\$ 62,301	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>32,301</u>	<u>62,301</u>	<u>62,301</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	12,750	11,681	11,681	-
Direct Fringe Benefits	7,477	6,295	6,294	(1)
Equipment	-	-	-	-
Travel	3,000	2,344	2,344	-
Other Operating	6,703	37,408	37,409	1
Indirect Costs	2,371	4,573	4,573	-
	<u>2,371</u>	<u>4,573</u>	<u>4,573</u>	<u>-</u>
TOTAL EXPENDITURES	<u>32,301</u>	<u>62,301</u>	<u>62,301</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 GENETICS-027
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 40,000	\$ 45,000	\$ 45,000	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	40,000	45,000	45,000	-
EXPENDITURES				
Direct Salaries	19,733	17,758	17,757	(1)
Direct Fringe Benefits	12,695	11,352	11,352	-
Equipment	-	1,694	1,695	1
Travel	-	111	111	-
Other Operating	4,636	11,435	11,435	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	2,936	2,650	2,650	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	40,000	45,000	45,000	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> -	<hr/> -	<hr/> -	<hr/> -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 TB CASE MANAGEMENT-031
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 205,366	\$ 205,366	\$ 204,704	\$ (662)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>205,366</u>	<u>205,366</u>	<u>204,704</u>	<u>(662)</u>
TOTAL REVENUES				
	<u>205,366</u>	<u>205,366</u>	<u>204,704</u>	<u>(662)</u>
EXPENDITURES				
Direct Salaries	79,834	79,542	79,541	(1)
Direct Fringe Benefits	45,419	44,884	44,883	(1)
Equipment	-	2,000	2,000	-
Travel	20,000	13,418	13,417	(1)
Other Operating	45,042	44,832	44,205	(627)
Computer Equipment	-	6,905	6,905	-
Indirect Costs	15,071	13,785	13,753	(32)
	<u>205,366</u>	<u>205,366</u>	<u>204,704</u>	<u>(662)</u>
TOTAL EXPENDITURES				
	<u>205,366</u>	<u>205,366</u>	<u>204,704</u>	<u>(662)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 EH RISK ASSESSMENT-040
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 15,750	\$ 55,000	\$ 55,000	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	1,727	1,878	151
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>15,750</u>	<u>56,727</u>	<u>56,878</u>	<u>151</u>
EXPENDITURES				
Direct Salaries	8,915	30,590	30,590	-
Direct Fringe Benefits	5,072	16,434	16,433	(1)
Equipment	-	-	-	-
Travel	607	1,249	1,249	-
Other Operating	-	4,355	4,356	1
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,156	4,099	4,099	-
	<u>1,156</u>	<u>4,099</u>	<u>4,099</u>	<u>-</u>
TOTAL EXPENDITURES	<u>15,750</u>	<u>56,727</u>	<u>56,727</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>151</u>	<u>151</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	(151)	(151)
	<u>-</u>	<u>-</u>	<u>(151)</u>	<u>(151)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(151)</u>	<u>(151)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES TO BUDGET
 HIV/SUBSTANCE ABUSE PREVENTION-044
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 61,476	\$ 93,411	\$ 92,947	\$ (464)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>61,476</u>	<u>93,411</u>	<u>92,947</u>	<u>(464)</u>
EXPENDITURES				
Direct Salaries	16,719	26,576	26,747	171
Direct Fringe Benefits	9,511	14,809	15,088	279
Equipment	-	-	-	-
Travel	5,000	4,735	4,735	-
Other Operating	16,734	22,979	22,514	(465)
Computer Equipment	9,000	17,901	17,900	(1)
Indirect Costs	4,512	6,411	5,963	(448)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>61,476</u>	<u>93,411</u>	<u>92,947</u>	<u>(464)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 BREASTEST AND MORE-056
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 68,050	\$ 125,950	\$ 125,950	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Nonqualifying Donations	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>68,050</u>	<u>125,950</u>	<u>125,950</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	11,888	11,888	11,888	-
Direct Fringe Benefits	6,764	6,706	6,706	-
Equipment	-	-	-	-
Travel	2,000	1,043	1,042	(1)
Other Operating	42,404	97,417	97,069	(348)
Intra/Inter Agency	-	-	-	-
Indirect Costs	4,994	8,896	9,245	349
	<u>4,994</u>	<u>8,896</u>	<u>9,245</u>	<u>349</u>
TOTAL EXPENDITURES	<u>68,050</u>	<u>125,950</u>	<u>125,950</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 IMMUNIZATION-066
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 49,219	\$ 120,383	\$ 120,287	\$ (96)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	49,219	120,383	120,287	(96)
EXPENDITURES				
Direct Salaries	23,649	47,695	47,694	(1)
Direct Fringe Benefits	13,455	25,606	25,605	(1)
Equipment	-	4,410	4,410	-
Travel	5,000	2,836	2,836	-
Other Operating	4,962	32,721	32,270	(451)
Intra/Inter Agency	-	-	-	-
Indirect Costs	2,153	7,115	7,472	357
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	49,219	120,383	120,287	(96)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> -	<hr/> -	<hr/> -	<hr/> -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 SCHOOL BASED FLU PROJECT-069
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 2,200	\$ 2,200	\$ 2,175	\$ (25)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>2,200</u>	<u>2,200</u>	<u>2,175</u>	<u>(25)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	2,200	2,200	2,175	(25)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>2,200</u>	<u>2,200</u>	<u>2,175</u>	<u>(25)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 ORAL HEALTH-076
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 100,000	\$ 109,147	\$ 109,147	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	2,500	2,234	(266)
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>100,000</u>	<u>111,647</u>	<u>111,381</u>	<u>(266)</u>
TOTAL REVENUES				
EXPENDITURES				
Direct Salaries	35,000	35,000	35,000	-
Direct Fringe Benefits	19,912	19,599	19,599	-
Equipment	-	17,672	17,671	(1)
Computer Equipment	-	8,915	8,914	(1)
Intra/Inter Agency	12,000	18,557	18,557	-
Travel	2,500	2,939	2,939	-
Other Operating	46,245	28,607	28,212	(395)
Indirect Costs	9,160	5,175	5,181	6
	<u>124,817</u>	<u>136,464</u>	<u>136,073</u>	<u>(391)</u>
TOTAL EXPENDITURES				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>(24,817)</u>	<u>(24,817)</u>	<u>(24,692)</u>	<u>125</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	24,817	24,817	24,692	(125)
Operating Transfers Out	-	-	-	-
	<u>24,817</u>	<u>24,817</u>	<u>24,692</u>	<u>(125)</u>
TOTAL OTHER FINANCING SOURCES (USES)				
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 RYAN WHITE PART B-094
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 481,655	\$ 773,268	\$ 773,268	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	11,104	32,760	40,931	8,171
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	26,036	59,331	55,941	(3,390)
Intra/Inter Agency	-	-	10,000	10,000
TOTAL REVENUES	<u>518,795</u>	<u>865,359</u>	<u>880,140</u>	<u>14,781</u>
EXPENDITURES				
Direct Salaries	284,645	157,660	158,367	707
Direct Fringe Benefits	162,336	88,516	87,433	(1,083)
Equipment	-	-	-	-
Travel	500	1,314	458	(856)
Other Operating	33,241	605,138	606,380	1,242
Indirect Costs	38,073	67,530	67,520	(10)
TOTAL EXPENDITURES	<u>518,795</u>	<u>920,158</u>	<u>920,158</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(54,799)</u>	<u>(40,018)</u>	<u>14,781</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	54,799	58,095	3,296
Operating Transfers Out	-	-	(18,077)	(18,077)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>54,799</u>	<u>40,018</u>	<u>(14,781)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 ENHANCING BREAST AND CERVICAL CANCER SCREENING-108
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
TOTAL REVENUES	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	15,000	15,000	14,992	(8)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	8	8
	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 OVARIAN CANCER STUDY-111
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 20,000	\$ 77,000	\$ 77,000	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Nonqualifying Donations	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>20,000</u>	<u>77,000</u>	<u>77,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	18,532	74,148	74,143	(5)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>1,468</u>	<u>2,852</u>	<u>2,857</u>	<u>5</u>
TOTAL EXPENDITURES	<u>20,000</u>	<u>77,000</u>	<u>77,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 EARLY INTERVENTION-112
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 433,733	\$ 433,733	\$ 433,733	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	9,646	21,349	11,703
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>433,733</u>	<u>443,379</u>	<u>455,082</u>	<u>11,703</u>
EXPENDITURES				
Direct Salaries	236,730	235,806	235,805	(1)
Direct Fringe Benefits	119,368	114,570	114,568	(2)
Equipment	-	-	-	-
Travel	34,678	11,367	11,367	-
Other Operating	11,126	58,435	58,432	(3)
Indirect Costs	31,831	32,514	32,520	6
TOTAL EXPENDITURES	<u>433,733</u>	<u>452,692</u>	<u>452,692</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(9,313)</u>	<u>2,390</u>	<u>11,703</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	9,313	9,313	-
Operating Transfers Out	-	-	(11,703)	(11,703)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>9,313</u>	<u>(2,390)</u>	<u>(11,703)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 ROUTINE OPT OUT TESTING-125
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 45,500	\$ 65,500	\$ 65,134	\$ (366)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>45,500</u>	<u>65,500</u>	<u>65,134</u>	<u>(366)</u>
TOTAL REVENUES	<u>45,500</u>	<u>65,500</u>	<u>65,134</u>	<u>(366)</u>
EXPENDITURES				
Direct Salaries	3,148	6,297	6,297	-
Direct Fringe Benefits	1,791	3,518	3,469	(49)
Equipment	-	1,721	1,721	-
Travel	3,000	6,038	6,037	(1)
Other Operating	20,000	23,002	22,636	(366)
Computer Equipment	14,222	21,893	21,893	-
Indirect Costs	3,339	3,031	3,081	50
	<u>45,500</u>	<u>65,500</u>	<u>65,134</u>	<u>(366)</u>
TOTAL EXPENDITURES	<u>45,500</u>	<u>65,500</u>	<u>65,134</u>	<u>(366)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 CRI/BIOTERRORISM PREPAREDNESS-133
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 7,560	\$ 7,560	\$ 1,555	\$ (6,005)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Qualifying Donations	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>7,560</u>	<u>7,560</u>	<u>1,555</u>	<u>(6,005)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	7,005	7,005	1,000	(6,005)
Intra/Inter Agency	-	-	-	-
Indirect Costs	555	555	555	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>7,560</u>	<u>7,560</u>	<u>1,555</u>	<u>(6,005)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 GA PREP-166
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 10,125	\$ 45,215	\$ 26,622	\$ (18,593)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>10,125</u>	<u>45,215</u>	<u>26,622</u>	<u>(18,593)</u>
EXPENDITURES				
Direct Salaries	738	4,238	2,780	(1,458)
Direct Fringe Benefits	284	1,212	1,063	(149)
Equipment	-	-	-	-
Travel	2,297	4,197	3,144	(1,053)
Other Operating	6,099	32,103	16,317	(15,786)
Indirect Costs	707	3,465	3,318	(147)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>10,125</u>	<u>45,215</u>	<u>26,622</u>	<u>(18,593)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 INCREASING HPV COVERAGE RATES-186
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	2,780	2,780	2,700	(80)
Indirect Costs	220	220	300	80
	<u>2,780</u>	<u>2,780</u>	<u>2,700</u>	<u>(80)</u>
TOTAL EXPENDITURES	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 DISTRICT OPERATIONS-195
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ -	\$ -	\$ -	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Qualifying Local Funds	-	-	40,778	40,778
Intra/Inter Agency	1,511,020	1,508,409	1,825,156	316,747
Contracts	37,800	37,800	37,800	-
Nonqualifying Local Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>1,548,820</u>	<u>1,546,209</u>	<u>1,903,734</u>	<u>357,525</u>
EXPENDITURES				
Direct Salaries	713,733	692,733	692,217	(516)
Direct Fringe Benefits	406,053	371,253	372,155	902
Equipment	-	5,700	5,754	54
Travel	27,500	24,800	25,224	424
Other Operating	377,534	415,055	357,772	(57,283)
Intra/Inter Agency	9,000	31,468	2,790	(28,678)
Computer Equipment	<u>15,000</u>	<u>5,200</u>	<u>5,113</u>	<u>(87)</u>
TOTAL EXPENDITURES	<u>1,548,820</u>	<u>1,546,209</u>	<u>1,461,025</u>	<u>(85,184)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>442,709</u>	<u>442,709</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 442,709</u>	<u>\$ 442,709</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 EPI CAPACITY-245
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 57,051	\$ 57,051	\$ 57,051	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>57,051</u>	<u>57,051</u>	<u>57,051</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	31,209	33,879	33,875	(4)
Direct Fringe Benefits	17,754	18,293	18,292	(1)
Equipment	-	-	-	-
Travel	3,500	389	389	-
Other Operating	401	700	697	(3)
Intra/Inter Agency	-	-	-	-
Indirect Costs	4,187	3,790	3,798	8
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>57,051</u>	<u>57,051</u>	<u>57,051</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 CARE AND PREVENTION IN UNITED STATES (CAPUS)-267
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 31,935	\$ 31,935	\$ 27,009	\$ (4,926)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>31,935</u>	<u>31,935</u>	<u>27,009</u>	<u>(4,926)</u>
TOTAL REVENUES	<u>31,935</u>	<u>31,935</u>	<u>27,009</u>	<u>(4,926)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Computer Equipment	13,000	280	275	(5)
Travel	2,000	1,720	1,047	(673)
Other Operating	9,591	22,591	18,730	(3,861)
Intra/Inter Agency	5,000	5,000	5,000	-
Indirect Costs	2,344	2,344	1,957	(387)
	<u>31,935</u>	<u>31,935</u>	<u>27,009</u>	<u>(4,926)</u>
TOTAL EXPENDITURES	<u>31,935</u>	<u>31,935</u>	<u>27,009</u>	<u>(4,926)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 PUBLIC HEALTH EMERGENCY PREPAREDNESS-270
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 380,950	\$ 385,260	\$ 385,260	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>380,950</u>	<u>385,260</u>	<u>385,260</u>	<u>-</u>
TOTAL REVENUES	<u>380,950</u>	<u>385,260</u>	<u>385,260</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	178,994	163,763	163,763	-
Direct Fringe Benefits	74,884	92,056	92,055	(1)
Equipment	-	9,450	9,450	-
Computer Equipment	5,000	12,069	12,069	-
Travel	10,000	7,750	7,750	-
Other Operating	84,115	67,377	67,352	(25)
Intra/Inter Agency	-	6,280	6,280	-
Indirect Costs	27,957	26,515	26,541	26
	<u>380,950</u>	<u>385,260</u>	<u>385,260</u>	<u>-</u>
TOTAL EXPENDITURES	<u>380,950</u>	<u>385,260</u>	<u>385,260</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 CITIES READINESS INITIATIVE-273
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 12,065	\$ 14,549	\$ 14,549	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Nonqualifying Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	12,065	14,549	14,549	-
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	1,350	1,350	-
Travel	1,215	-	-	-
Other Operating	9,965	12,493	12,492	(1)
Intra/Inter Agency	-	71	70	(1)
Indirect Costs	885	635	637	2
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	12,065	14,549	14,549	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	\$ -	\$ -	\$ -	\$ -

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 EPI CAPACITY ADDITIONAL-280
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	15,000	15,000	15,000	-
EXPENDITURES				
Direct Salaries	7,500	7,500	7,500	-
Direct Fringe Benefits	4,268	4,144	4,143	(1)
Equipment	-	-	-	-
Travel	-	35	35	-
Other Operating	2,131	2,254	2,254	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,101	1,067	1,068	1
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	15,000	15,000	15,000	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	\$ -	\$ -	\$ -	\$ -

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 STD PREVENTIVE CLINICAL SERVICES-283
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 11,667	\$ 11,667	\$ 11,667	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>11,667</u>	<u>11,667</u>	<u>11,667</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Intra/Inter Agency	10,811	10,811	10,742	(69)
Travel	-	-	-	-
Other Operating	-	-	-	-
Indirect Costs	856	856	925	69
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>11,667</u>	<u>11,667</u>	<u>11,667</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WIC COST POOL-301
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 3,064,392	\$2,568,240	\$ 2,568,237	\$ (3)
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>3,064,392</u>	<u>2,568,240</u>	<u>2,568,237</u>	<u>(3)</u>
EXPENDITURES				
Direct Salaries	433,978	1,667,024	1,667,023	(1)
Direct Fringe Benefits	238,550	901,216	901,214	(2)
Intra/Inter Agency	-	-	-	-
Travel	-	-	-	-
Other Operating	2,391,864	-	-	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>3,064,392</u>	<u>2,568,240</u>	<u>2,568,237</u>	<u>(3)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 YD COORDINATOR-306
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 85,000	\$ 99,600	\$ 99,600	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>85,000</u>	<u>99,600</u>	<u>99,600</u>	<u>-</u>
TOTAL REVENUES	<u>85,000</u>	<u>99,600</u>	<u>99,600</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	53,424	53,424	53,424	-
Direct Fringe Benefits	30,393	27,140	27,140	-
Equipment	-	1,500	1,500	-
Travel	-	-	-	-
Other Operating	-	10,707	10,705	(2)
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,183	6,829	6,831	2
	<u>85,000</u>	<u>99,600</u>	<u>99,600</u>	<u>-</u>
TOTAL EXPENDITURES	<u>85,000</u>	<u>99,600</u>	<u>99,600</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 BREASTFEEDING PEER COUNSELING-329
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 93,912	\$ 93,856	\$ 93,851	\$ (5)
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	93,912	93,856	93,851	(5)
EXPENDITURES				
Direct Salaries	15,600	55,583	55,583	-
Direct Fringe Benefits	5,028	17,916	17,915	(1)
Equipment	70,434	-	-	-
Travel	1,409	4,870	4,869	(1)
Other Operating	1,441	6,925	6,923	(2)
Computer Equipment	-	1,806	1,805	(1)
Indirect Costs	-	6,756	6,756	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	93,912	93,856	93,851	(5)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> -	<hr/> -	<hr/> -	<hr/> -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 RYAN WHITE III-362
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ -	\$ -	\$ -	\$ -
Contracts	46,392	46,392	158,728	112,336
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	55,361	55,361
Other Federal Funds	633,154	633,154	576,565	(56,589)
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>679,546</u>	<u>679,546</u>	<u>790,654</u>	<u>111,108</u>
EXPENDITURES				
Direct Salaries	178,000	178,000	177,998	(2)
Direct Fringe Benefits	104,920	104,920	98,300	(6,620)
Equipment	-	-	-	-
Travel	1,450	1,450	1,436	(14)
Other Operating	360,926	360,926	359,991	(935)
Indirect Costs	34,250	34,250	34,249	(1)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>679,546</u>	<u>679,546</u>	<u>671,974</u>	<u>(7,572)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>118,680</u>	<u>118,680</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	(118,680)	(118,680)
	<u>-</u>	<u>-</u>	<u>(118,680)</u>	<u>(118,680)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(118,680)</u>	<u>(118,680)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 COMPREHENSIVE STD PROGRAM-367
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 3,000	\$ 6,000	\$ 6,000	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>3,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	2,780	5,560	5,466	(94)
Indirect Costs	220	440	534	94
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>3,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 FAMILY PLANNING-401
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 125,489	\$ 501,956	\$ 501,379	\$ (577)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>125,489</u>	<u>501,956</u>	<u>501,379</u>	<u>(577)</u>
TOTAL REVENUES				
EXPENDITURES				
Direct Salaries	31,645	115,034	115,033	(1)
Direct Fringe Benefits	18,003	63,200	63,193	(7)
Equipment	-	-	-	-
Travel	14,272	15,847	15,847	-
Other Operating	30,400	206,518	212,506	5,988
Intra/Inter Agency	21,960	74,810	74,810	-
Indirect Costs	9,209	37,651	31,094	(6,557)
	<u>125,489</u>	<u>513,060</u>	<u>512,483</u>	<u>(577)</u>
TOTAL EXPENDITURES				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>-</u>	<u>(11,104)</u>	<u>(11,104)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	11,104	11,104	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>11,104</u>	<u>11,104</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)				
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 STATE CERVICAL CANCER SCREENING-405
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 29,700	\$ 52,216	\$ 52,216	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>29,700</u>	<u>52,216</u>	<u>52,216</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	27,520	66,723	66,718	(5)
Intra/Inter Agency	-	-	-	-
Indirect Costs	2,180	5,127	5,132	5
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>29,700</u>	<u>71,850</u>	<u>71,850</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
	-	(19,634)	(19,634)	-
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	19,634	19,634	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>19,634</u>	<u>19,634</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ -	\$ -	\$ -	\$ -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 CHILDRENS MEDICAL SERVICES-409
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 758,694	\$ 758,694	\$ 758,601	\$ (93)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	2,076	2,076
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>758,694</u>	<u>758,694</u>	<u>760,677</u>	<u>1,983</u>
TOTAL REVENUES				
EXPENDITURES				
Direct Salaries	285,077	226,851	226,851	-
Direct Fringe Benefits	151,418	119,097	119,096	(1)
Equipment	-	47,828	47,829	1
Travel	3,700	3,700	3,926	226
Other Operating	247,820	302,399	305,150	2,751
Computer Equipment	15,000	15,000	11,993	(3,007)
Indirect Costs	55,679	50,939	50,876	(63)
	<u>758,694</u>	<u>765,814</u>	<u>765,721</u>	<u>(93)</u>
TOTAL EXPENDITURES				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>-</u>	<u>(7,120)</u>	<u>(5,044)</u>	<u>2,076</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	7,120	7,120	-
Operating Transfers Out	-	-	(2,076)	(2,076)
	<u>-</u>	<u>7,120</u>	<u>5,044</u>	<u>(2,076)</u>
TOTAL OTHER FINANCING SOURCES (USES)				
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 REDUCTION OF TOBACCO USE-417
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	927	927	922	(5)
Indirect Costs	73	73	78	5
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 DISTRICT QUALITY IMPROVEMENT ACCREDITATION READINESS-418
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 4,350	\$ 9,567	\$ 9,567	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	4,350	9,567	9,567	-
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	4,000	8,865	8,865	-
Indirect Costs	350	702	702	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	4,350	9,567	9,567	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> -	<hr/> -	<hr/> -	<hr/> -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 OUTPATIENT UNHSI/AUDIOLOGY SUPPORT-460
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 20,112	\$ 20,112	\$ 20,112	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>20,112</u>	<u>20,112</u>	<u>20,112</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	7,289	3,458	3,458	-
Direct Fringe Benefits	3,663	863	862	(1)
Equipment	-	-	-	-
Travel	3,000	1,844	1,844	-
Other Operating	4,684	12,872	12,872	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,476	1,075	1,076	1
	<u>1,476</u>	<u>1,075</u>	<u>1,076</u>	<u>1</u>
TOTAL EXPENDITURES	<u>20,112</u>	<u>20,112</u>	<u>20,112</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 UNHSI SALARIES-461
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 58,527	\$ 58,527	\$ 58,527	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>58,527</u>	<u>58,527</u>	<u>58,527</u>	<u>-</u>
TOTAL REVENUES	<u>58,527</u>	<u>58,527</u>	<u>58,527</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	33,447	34,304	34,303	(1)
Direct Fringe Benefits	20,785	19,838	19,836	(2)
Equipment	-	-	-	-
Travel	-	120	118	(2)
Other Operating	-	-	-	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	4,295	4,265	4,270	5
	<u>4,295</u>	<u>4,265</u>	<u>4,270</u>	<u>5</u>
TOTAL EXPENDITURES	<u>58,527</u>	<u>58,527</u>	<u>58,527</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 STATE BREAST AND CERVICAL CANCER-464
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 45,000	\$ 110,000	\$ 110,000	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>45,000</u>	<u>110,000</u>	<u>110,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	41,698	101,927	101,775	(152)
Intra/Inter Agency	-	-	-	-
Indirect Costs	3,302	8,073	8,225	152
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>45,000</u>	<u>110,000</u>	<u>110,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HEALTH PROMO INIT-466
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 65,000	\$ 65,000	\$ 65,000	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	2,500	2,323	2,323	-
Other Operating	59,073	58,047	58,045	(2)
Intra/Inter Agency	-	-	-	-
Indirect Costs	3,427	4,630	4,632	2
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 PH EMERGENCY PREPAREDNESS PROGRAM-498
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 86,095	\$ 86,095	\$ 83,623	\$ (2,472)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Nonqualifying Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>86,095</u>	<u>86,095</u>	<u>83,623</u>	<u>(2,472)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Computer Equipment	-	28,000	25,349	(2,651)
Travel	-	-	-	-
Other Operating	83,623	55,623	55,641	18
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>2,472</u>	<u>2,472</u>	<u>2,633</u>	<u>161</u>
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>86,095</u>	<u>86,095</u>	<u>83,623</u>	<u>(2,472)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 MIECHV-522
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 34,593	\$ 34,593	\$ 34,593	\$ -
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Qualifying Donations	-	-	-	-
Nonqualifying Contracts	-	-	-	-
Qualifying Contracts	-	-	-	-
Qualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>34,593</u>	<u>34,593</u>	<u>34,593</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	11,909	22,506	22,506	-
Direct Fringe Benefits	6,775	9,037	9,037	-
Computer Equipment	950	-	-	-
Travel	684	890	890	-
Other Operating	14,275	2,160	2,160	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>34,593</u>	<u>34,593</u>	<u>34,593</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 INFANTS AND TODDLERS WITH DISABILITIES-543
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 384,631	\$ 384,631	\$ 384,631	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>384,631</u>	<u>384,631</u>	<u>384,631</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	153,790	146,966	146,965	(1)
Direct Fringe Benefits	87,493	77,701	77,700	(1)
Equipment	-	19,020	19,020	-
Computer Equipment	-	20,735	20,734	(1)
Travel	39,000	30,188	30,188	-
Other Operating	76,121	64,713	64,711	(2)
Indirect Costs	28,227	25,308	25,313	5
	<u>28,227</u>	<u>25,308</u>	<u>25,313</u>	<u>5</u>
TOTAL EXPENDITURES	<u>384,631</u>	<u>384,631</u>	<u>384,631</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 GA NUTRITION AND PHYSICAL ACTIVITY-549
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	10,193	10,193	10,193	-
Indirect Costs	807	807	807	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 FAMILY PLANNING DISTRICT CADRE REALIGNMENT-559
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 35,077	\$ 140,308	\$ 140,308	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>35,077</u>	<u>140,308</u>	<u>140,308</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	20,785	83,140	83,139	(1)
Direct Fringe Benefits	11,718	46,872	46,892	20
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	-	1,311	1,311	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	2,574	8,985	8,966	(19)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>35,077</u>	<u>140,308</u>	<u>140,308</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HCEPPR-566
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 71,158	\$ 71,158	\$ 71,158	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Nonqualifying Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>71,158</u>	<u>71,158</u>	<u>71,158</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	38,115	38,115	38,115	-
Direct Fringe Benefits	21,684	21,420	21,420	-
Equipment	-	-	-	-
Travel	2,200	1,074	1,074	-
Other Operating	3,937	5,327	5,363	36
Intra/Inter Agency	-	-	-	-
Indirect Costs	5,222	5,222	5,186	(36)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>71,158</u>	<u>71,158</u>	<u>71,158</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HOSPITAL RESOURCE DEPLOYMENT CACHE STORAGE-567
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 20,934	\$ 20,934	\$ 20,934	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Nonqualifying Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>20,934</u>	<u>20,934</u>	<u>20,934</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	19,398	19,405	19,404	(1)
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,536	1,529	1,530	1
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>20,934</u>	<u>20,934</u>	<u>20,934</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HOUSTON COUNTY ADMIN CADRE-610
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 119,398	\$ 119,398	\$ 119,398	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Nonqualifying Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>119,398</u>	<u>119,398</u>	<u>119,398</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	35,000	-	-	-
Direct Fringe Benefits	16,324	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	-	-	-	-
Intra/Inter Agency	68,074	119,398	119,398	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>119,398</u>	<u>119,398</u>	<u>119,398</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WIC DIRECT-643
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 181,218	\$ 692,183	\$ 692,165	\$ (18)
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	123	123
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>181,218</u>	<u>692,183</u>	<u>692,288</u>	<u>105</u>
TOTAL REVENUES				
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Intra/Inter Agency	28,000	112,209	112,209	-
Equipment	22,425	31,793	31,792	(1)
Computer Equipment	50,940	42,592	42,591	(1)
Travel	9,000	27,564	27,564	-
Other Operating	46,853	251,381	251,365	(16)
Indirect Costs	24,000	226,644	226,644	-
	<u>181,218</u>	<u>692,183</u>	<u>692,165</u>	<u>(18)</u>
TOTAL EXPENDITURES				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>-</u>	<u>-</u>	<u>123</u>	<u>123</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	(123)	(123)
	<u>-</u>	<u>-</u>	<u>(123)</u>	<u>(123)</u>
TOTAL OTHER FINANCING SOURCES (USES)				
	<u>-</u>	<u>-</u>	<u>(123)</u>	<u>(123)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**HOUSTON COUNTY BOARD OF HEALTH
SCHEDULE OF CHANGES IN FUND BALANCES
GOVERNMENTAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>OPERATING</u>	<u>PRIOR YEAR PROGRAM INCOME</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
FUND BALANCES, JULY 1, 2013	\$ 862,713	\$ 1,086,961	\$ 1,949,674
ADDITIONS:			
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	346,460	-	346,460
Transfer Prior Year Income-FY 2014	(1,074,385)	1,074,385	-
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES AND ADDITIONS	<u>134,788</u>	<u>\$ 2,161,346</u>	<u>2,296,134</u>
SUBTRACTIONS:			
Transfer Prior Year Income-FY 2013	1,086,961	(1,086,961)	-
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL DEDUCTIONS	<u>1,086,961</u>	<u>(1,086,961)</u>	<u>-</u>
FUND BALANCES - JUNE 30, 2014	<u>\$ 1,221,749</u>	<u>\$ 1,074,385</u>	<u>\$ 2,296,134</u>

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

State of Georgia Department of Public Health Program/Grant Number	Program/ Grant Amount	Revenue Received During Grant Period	Expenditures During Grant Period	Due (To) From DPH at End of Grant Period
<u>#40500-001-14141036</u>				
001 Public Health Program	\$ 1,269,228	\$ 1,253,190	\$ 1,269,228	\$ 16,038
007 WIC Nutrition Education	14,194	12,643	14,194	1,551
009 WIC Breastfeeding	20,645	14,541	20,645	6,104
020 Ga Cancer Registry	57,758	53,741	57,758	4,017
024 Childrens 1st-2	233,263	204,033	233,263	29,230
025 Federal Cancer Registry	62,301	46,982	62,301	15,319
027 Genetics	45,000	30,688	45,000	14,312
031 TB Case Management	204,704	168,514	204,704	36,190
040 EH Risk Assessment	55,000	43,516	55,000	11,484
044 HIV Aids Substance Abuse	92,947	81,115	92,947	11,832
056 Breastest and More	125,950	85,919	125,950	40,031
066 Immunization	120,287	105,245	120,287	15,042
069 School Based Flu Project	2,175	2,200	2,175	(25)
076 Oral Health	109,147	59,697	109,147	49,450
094 Ryan White Part B	773,268	632,469	773,268	140,799
108 Enhancing Breast & Cervical	15,000	15,000	15,000	-
111 Ovarian Cancer Study	77,000	30,304	77,000	46,696
112 Early Intervention	433,733	352,806	433,733	80,927
125 Routing Opt Out Testing	65,134	59,327	65,134	5,807
133 CRI/Bioterrorism Preparedness	1,555	1,760	1,555	(205)
166 GA PREP	26,622	19,267	26,622	7,355
186 Increasing HPV Coverage Rates	3,000	2,970	3,000	30
245 EPI Capacity	57,051	52,946	57,051	4,105
267 Care and Prevention in United States	27,009	2,874	27,009	24,135
270 PH Emergency Preparedness	385,260	301,238	385,260	84,022
273 Cities Readiness Initiative	14,549	5,113	14,549	9,436
280 EPI Capacity Additional	15,000	13,085	15,000	1,915
283 STD Preventive Clinical Services	11,667	1,050	11,667	10,617
301 WIC Cost Pool	2,568,237	2,567,317	2,568,237	920
306 YD Coordinator	99,600	80,100	99,600	19,500
329 Breastfeeding Peer Counseling	93,851	93,219	93,851	632

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

State of Georgia Department of Public Health Program/Grant Number	Program/ Grant Amount	Revenue Received During Grant Period	Expenditures During Grant Period	Due (To) From DPH at End of Grant Period
<u>#40500-001-14141036</u>				
367 Comprehensive STD Program	\$ 6,000	\$ 5,138	\$ 6,000	\$ 862
401 Family Planning	501,379	268,295	501,379	233,084
405 State Cervical Cancer Screening	52,216	48,986	52,216	3,230
409 Childrens Medical Services	758,601	562,718	758,601	195,883
417 Reduction of Tobacco Use	1,000	1,000	1,000	-
418 District Quality Improvement	9,567	9,215	9,567	352
460 Outpatient UNHSI/Audiology Supp	20,112	9,431	20,112	10,681
461 UNHSI Salaries	58,527	53,207	58,527	5,320
464 State Breast & Cervical Cancer	110,000	68,915	110,000	41,085
466 State Tobacco Use Prevention	65,000	58,334	65,000	6,666
498 PH Emergency Preparedness	83,623	86,095	83,623	(2,472)
522 MIECHV	34,593	34,593	34,593	-
543 Infants and Toddlers with Disabilities	384,631	328,012	384,631	56,619
549 Ga Nutrition and Physical Activity	11,000	11,000	11,000	-
559 FP District Cadre Realignment	140,308	117,495	140,308	22,813
566 HCEPPR	71,158	63,023	71,158	8,135
567 Hospital Resource Deployment Cache Storage	20,934	3,922	20,934	17,012
610 Houston County Admin Cadre	119,398	119,398	119,398	-
643 WIC Direct	692,165	580,712	692,165	111,453
		<u>\$ 8,822,358</u>	<u>\$ 10,220,347</u>	<u>\$ 1,397,989</u>

HOUSTON COUNTY BOARD OF HEALTH
SCHEDULE OF VEHICLES
FOR THE YEAR ENDED JUNE 30, 2014

<u>YEAR</u>	<u>MODEL</u>	<u>SERIAL NUMBER</u>	<u>TITLE</u>
1994	Toyota Pickup	4TARNS1A5RZ167506	Houston Co Commission
1994	Toyota Pickup	4TARN81A3RZ171053	Houston Co Commission
2001	Ford Taurus	1FAFP52U51A140498	Houston Co Commission
2004	Ford Ranger	1FTYR14U94PA45463	Houston Co Commission
2002	Ford Ranger	1FTYR14U62TA23313	Houston Co Commission
2002	Ford Ranger	1FTYR14U82TA23314	Houston Co Commission
2005	Ford Ranger	1FTYR14U75PA36066	Houston Co Commission



**CLENNEY,
POWELL &
RENTZ, P.C.**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS
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PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

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

To the Houston County Board of Health
Warner Robins, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities of Houston County Board of Health, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Houston County Board of Health's basic financial statements and have issued our report thereon dated October 3, 2014.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies (2014-1).

Compliance and Other Matters

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

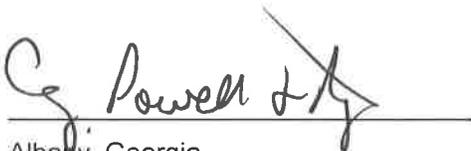
Houston County Board of Health's Response to Findings

Houston County Board of Health's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Houston County Board of Health's response was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

Purpose of this Report

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

CLENNEY, POWELL & RENTZ, P.C.

A handwritten signature in black ink, appearing to read "C. Powell", is written over a horizontal line. The signature is stylized and cursive.

Albany, Georgia
October 3, 2014



**CLENNEY,
POWELL &
RENTZ, P.C.**
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Houston County Board of Health
Warner Robins, Georgia

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control over Compliance

Management of Houston County Board of Health is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Houston County Board of Health's internal control over compliance with the types of requirements that could have

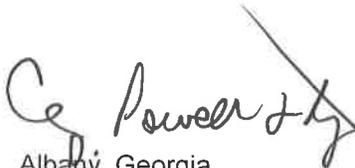
a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with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

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

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

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

CLENNEY, POWELL AND RENTZ, PC

A handwritten signature in cursive script, appearing to read "C. Powell", with a long horizontal stroke extending to the right.

Albany, Georgia
October 3, 2014

HOUSTON COUNTY BOARD OF HEALTH
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Auditor Reference

Number

2013-1	Segregation of Duties - Not Corrected.
2013-2	Financial Statement Preparation/Review - Corrected.
2013-3	Financial Management and Oversight-Corrected

**HOUSTON COUNTY BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

SECTION I - SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Houston County Board of Health.
2. One significant deficiency disclosed during the audit of the financial statements is reported in the "Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards."
3. No instances of noncompliance material to the financial statements of Houston County Board of Health, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. The auditor's report on compliance for the major federal awards programs for Houston County Board of Health expresses an unqualified opinion on all major federal programs.
5. Identification of major programs:
 - CFDA # 10.557 Special Supplemental Nutrition Program for WIC
 - CFDA # 93.069 Public Health Emergency Preparedness
 - CFDA # 84.181 Special Education-Grants for Infants and Families
6. The threshold for distinguishing Types A and B programs was \$300,000.
7. Houston County Board of Health did not qualify as a low-risk auditee.

SECTION II - FINANCIAL STATEMENT FINDINGS

2014-1 Segregation of Duties

Condition:

Accounting staff perform duties that are conflicting for internal control purposes. Overlapping of duties exists in the area of general accounting activities.

Criteria:

A single employee should not complete all phases of transactions.

Cause of Condition:

The Board of Health has a limited number of accounting personnel.

Effect:

Inadequate segregation of duties presents a risk of unauthorized use of assets occurring and not being detected within a timely period.

Recommendation:

While it is not always cost beneficial or practical to have proper segregation of duties, management should implement compensating controls which may include continual supervision of employees, rotation of employee duties and periodic internal reviews by management or others not directly involved in the daily operations of the specific functions being reviewed.

**HOUSTON COUNTY BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

View of Responsible Officials and Planned Corrective Action:

We agree with the auditor's recommendations. Additional personnel have been hired in the finance/accounting department and the department has been restructured to correct this deficiency.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no findings or questioned costs relating to the audit of federal awards programs.