

FLOYD COUNTY HEALTH DEPARTMENT

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

*OMB 133 SINGLE AUDIT ENGAGEMENT
REPORTING PACKAGE*

JUNE 30, 2014

FLOYD COUNTY HEALTH DEPARTMENT

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

*OMB 133 SINGLE AUDIT ENGAGEMENT
REPORTING PACKAGE*

FOR THE YEAR ENDED

JUNE 30, 2014

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Table of Contents

Financial Section

Independent Auditor’s Report 4-6

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* 7-8

Management’s Discussion and Analysis 9-15

Basic Financial Statements

Government-wide Financial Statements

Statement of Net Position 16

Statement of Activities 17

Fund Financial Statements

Governmental Funds

Balance Sheet - Governmental Funds 18

Reconciliation of Total Governmental Fund Balance to Net Position
 of Governmental Activities 19

Statement of Revenues, Expenditures and Changes in Fund Balance..... 20

Reconciliation of the Statement of Revenues, Expenditures and Changes in
 Fund Balance of Governmental Funds to the Statement of Activities 21

Statement of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual (Budgetary Basis) – General Fund 22

Statement of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual (Budgetary Basis) – State Community Care 23

Statement of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual (Budgetary Basis) – WIC Cost Pool..... 24

Statement of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual (Budgetary Basis) – WIC Direct Costs 25

Proprietary Funds

Statement of Net Position 26

Statement of Revenues, Expenses and Changes in Fund Net Position 27

Statement of Cash Flows..... 28

Notes to the Basic Financial Statements..... 29-50

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Supplementary Information

Combining and Individual Fund Statements

Governmental Funds

Non-major Special Revenue Funds

Combining Balance Sheet – By Fund Type	51-58
Combining Statement of Revenues, Expenditures and Changes in Fund Balance By Fund Type.....	59-71

General Fund

Balance Sheet	72
Statement of Revenues, Expenditures, and Changes in Fund Balance.....	73

State Community Care

Balance Sheet	74
Statement of Revenues, Expenditures, and Changes in Fund Balance.....	75

WIC Cost Pool

Balance Sheet	76
Statement of Revenues, Expenditures, and Changes in Fund Balance.....	77

WIC Direct Costs

Balance Sheet	78
Statement of Revenues, Expenditures, and Changes in Fund Balance.....	79

Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis)

Program 007 - WIC Nutrition Education.....	80
Program 009 - WIC Breastfeeding	81
Program 024 - Children’s First 2	82
Program 031 - Tuberculosis Control	83
Program 040 - EH Risk Assessment.....	84
Program 056 - Breastest and More	85
Program 066 - Immunization.....	86
Program 069 - School Based Flu Project.....	87
Program 076 - Oral Health	88
Program 094 - Ryan White Aids Project	89
Program 108 - Enhancing Breast & Cervical Screening in GA.....	90
Program 109 - Amplification Intervention	91
Program 112 - Early Intervention Support	92
Program 133 - CRI Law Enforcement.....	93
Program 185 - Dental Lab	94
Program 215 - School Health Nurse	95
Program 238 - TANF Teen.....	96

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis) (Continued)

Program 245 - EPI Capacity	97
Program 247 - PH Emergency Preparedness	98
Program 270 - BP1-5 PH Emergency Preparedness (PHEP)	99
Program 273 - BioTerrorism Training.....	100
Program 280 - EPI Capacity/Additional.....	101
Program 283 - STD Preventive Clinical Services.....	102
Program 306 - Youth Development Coordination.....	103
Program 329 - Breast Feeding Peer Counseling	104
Program 333 - Youth Development Coordinator – Salary	105
Program 362 - Federal Funds Title III Ryan White.....	106
Program 370 - Hispanic Services.....	107
Program 401 - Family Planning Cost Pool	108
Program 404 - EPSDT Cost Pool	109
Program 405 - State Cervical Cancer Screening.....	110
Program 409 - Children’s Medical Services Cost Pool	111
Program 417 - Reduction of Tobacco Use.....	112
Program 424 - Cervical Cancer Education & Prevention.....	113
Program 443 - WIC Dietetic Internship.....	114
Program 460 - Children’s Medical Services Newborn Hearing	115
Program 461 - Outpatient UNHSI/Audiology Support	116
Program 464 - State Breast and Cervical Cancer Screening.....	117
Program 466 - Health Promotion Initiative	118
Program 471 - Special Rape Prevention & Education.....	119
Program 498 - PH Emergency Preparedness	120
Program 543 - Infants and Toddlers	121
Program 549 - Physical Activity & Healthy Eating.....	122
Program 559 - Family Planning Realignment	123
Program 566 - HCEPPR Coordination	124
Program 567 - Hospital Resource Deployment	125
Program 585 - Universal Newborn Hearing & Screening (UNHS).....	126
Program 589 - Adolescent Health & Youth Development (AHYD).....	127
Program 600 - District I-I Admin Cadre.....	128

Schedules Required for OMB 133 Single Audit Engagements

Independent Auditor’s Report on Compliance for Each Major Program And on Internal Control Over Compliance Required by OMB Circular A-133	129-130
Schedule of Findings and Questioned Costs.....	131-132
Schedule of Expenditures of Federal Awards.....	133
Notes to the Schedule of Expenditures of Federal Awards	134
Summary Schedule of Prior Audit Findings.....	135



Mailing addresses:
Post Office Box 1614
Rome, Georgia 30162-1614

ReadMartin&Slickman,
Certified Public Accountants, LLP

Business locations:
201 E. 1st Street
Rome, Georgia 30161
706.291.7390

Post Office Box T
Cedartown, Georgia 30125

rms-cpas.com

405 N. Main Street
Cedartown, Georgia 30125
770.748.0910

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Floyd County Health Department
Rome, Georgia

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 9-15 and 22-25 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 opinions on the financial statements that collectively comprise the Floyd County Health Department's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are 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 combining and individual nonmajor fund financial statements 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 combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Board of Directors
Floyd County Health Department
Page Three

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2015, on our consideration of Floyd County Health Department'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 Floyd County Health Department's internal control over financial reporting and compliance.

Read Martin + Shekman CPA LLP

Rome, Georgia

January 30, 2015



Mailing addresses:
Post Office Box 1614
Rome, Georgia 30162-1614

ReadMartin&Slickman,
Certified Public Accountants, LLP

Business locations:
201 E. 1st Street
Rome, Georgia 30161
706.291.7390

Post Office Box T
Cedartown, Georgia 30125

rms-cpas.com

405 N. Main Street
Cedartown, Georgia 30125
770.748.0910

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

Board of Directors
Floyd County Health Department
Rome, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Floyd County Health Department, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Health Department's basic financial statements, and have issued our report thereon dated January 30, 2015.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Read Martin + Shekman CPA LLP

Rome, Georgia

January 30, 2015

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

General Overview

Strategies and Objectives

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

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

Risk Management

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

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

Board of Health Financial Performance

The following financial information is based on audited Financial Statements FY13 and FY14:

Overview of the Financial Statements

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

Government-wide Financial Statements

The financial reporting package includes two government-wide financial statements. These statements provide both long-term and short-term information about the Health Department's overall financial condition. Financial reporting on the government-wide level uses the accrual basis of accounting, a basis

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

Government-wide Financial Statements (Continued)

of accounting used by most private sector entities. Additionally, elimination of internal activity is made in these statements.

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

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

Fund Financial Statements

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

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

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

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

Government-wide Versus Fund Level Financial Statements

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

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

Net Position

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

Restricted Net Position	\$ 2,013
Unrestricted Net Position	<u>3,057,994</u>
	<u>\$ 3,060,007</u>

Budgets

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

Operating Result

The operating result for FY14 (General Fund) financial year is an increase in fund balance of \$271,832 bringing it to \$1,555,126.

Operating results for the Health Department presented on the full accrual basis of accounting as shown in the Statement of Activities were similar to those results achieved in the general fund and total government funds. The change in net position for FY14 was a \$131,560 increase.

The Board of Health set the asset capitalization limit at \$5,000 or more. There are thirty-eight at this limit that require reporting; thirty-seven from prior years and one current year entry.

Total Revenue

As illustrated in Figure 2, located on page 15, the Board of Health derives approximately 52% of its revenue from State Government. Floyd received less than 1% of its revenue from the federally funded Women, Infants, and Children (WIC) program and another \$296,902 was received as a direct payment of salaries and supply purchases from the WIC cost pool allocation and is not reflected in these chart

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

Total Revenue (Continued)

numbers. Floyd County funds 12% and the Board of Health generates 22% through service delivery and Medicaid fees. The remaining 13% comes from contracts, interest bearing accounts, other local funds and the revenue maximization program. Total revenue for the year ending June 30, 2014 was higher for the general fund at \$2,816,938 than the final budget of \$2,543,499. Total revenue was \$5,036 higher than the previous year.

Total Expenditure

As illustrated in Figure 1, located on page 14, the Board of Health's core functions as a public health population based health education and prevention service provider, the main expenditure items during the year were typically employee and administrative in nature. Total expenditures of \$2,065,757 were lower than the final budget of \$2,064,150. This difference was due mainly to lower than expected personnel costs due to vacant positions. Total expenditures of \$2,065,757 during the year was a decrease of \$278,374 from the prior year due to decreased spending in personnel costs, equipment, and Inter/Intra agency expenses.

Liquidity

Liquidity is the ability of the Board of Health to satisfy its short-term debt as they fall due. As the Statement of Net Position shows, the Board of Health had total assets of \$4,734,120 and liabilities of \$1,674,113. In FY13, the total assets were \$4,770,295 and total liabilities were \$1,841,848.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

Summarized Financial Information

	<u>2014</u>	<u>2013</u>
Total Assets	\$ 4,734,120	\$ 4,770,295
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
Current Liabilities	\$ 924,163	\$ 1,165,164
Long-term liabilities	<u>749,950</u>	<u>676,684</u>
	1,674,113	1,841,848
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
Restricted Net Position	2,013	2,650
Unrestricted Net Position	<u>3,057,994</u>	<u>2,925,797</u>
Total Liabilities and Net Position	<u>\$ 3,060,007</u>	<u>\$ 2,928,447</u>
Revenues:		
Program revenues:		
Charges of Services	\$ 1,041,957	\$ 962,036
Operating Grants, Contributions & Interest	<u>10,313,825</u>	<u>11,020,122</u>
General Revenues:		
County Funding	\$ 350,000	\$ 450,000
Interest Earned	693	1,279
Miscellaneous	<u>1,312,303</u>	<u>1,156,013</u>
Total General Revenue	<u>1,662,996</u>	<u>1,607,292</u>
Total Revenues	<u>\$ 13,018,778</u>	<u>\$13,589,450</u>
Health and Welfare Program Expenses:		
Direct Salaries	\$ 6,046,334	\$ 6,284,432
Fringe Benefits	3,272,899	3,015,259
Expendable supplies	270,069	250,964
Intergovernmental expenses	747,885	1,155,205
Other operating	<u>2,550,031</u>	<u>2,518,521</u>
Total Expenses	<u>\$12,887,218</u>	<u>\$13,224,381</u>
Change in Net Position	<u>\$ 131,560</u>	<u>\$ 365,069</u>

FIGURE 1
FLOYD COUNTY PUBLIC HEALTH
***FY 2014 ACTUAL EXPENDITURES**

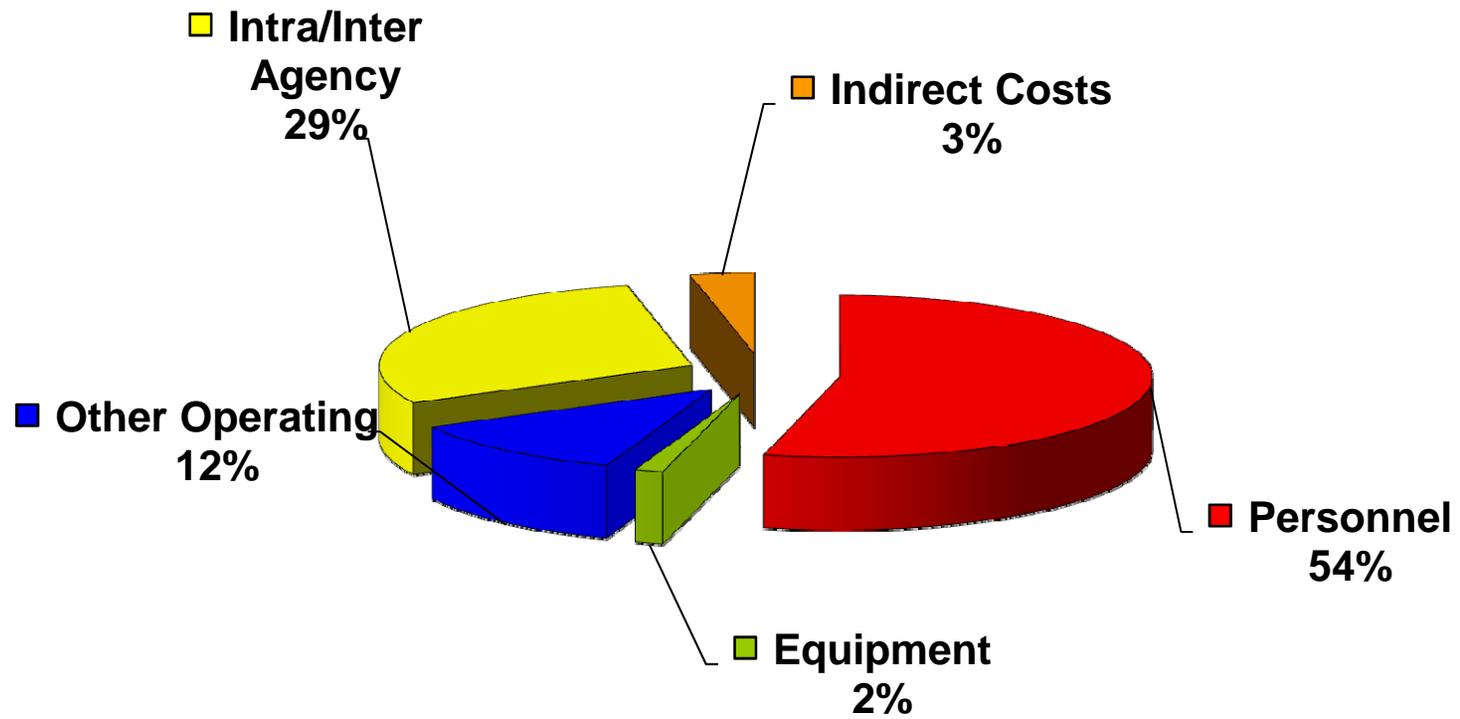
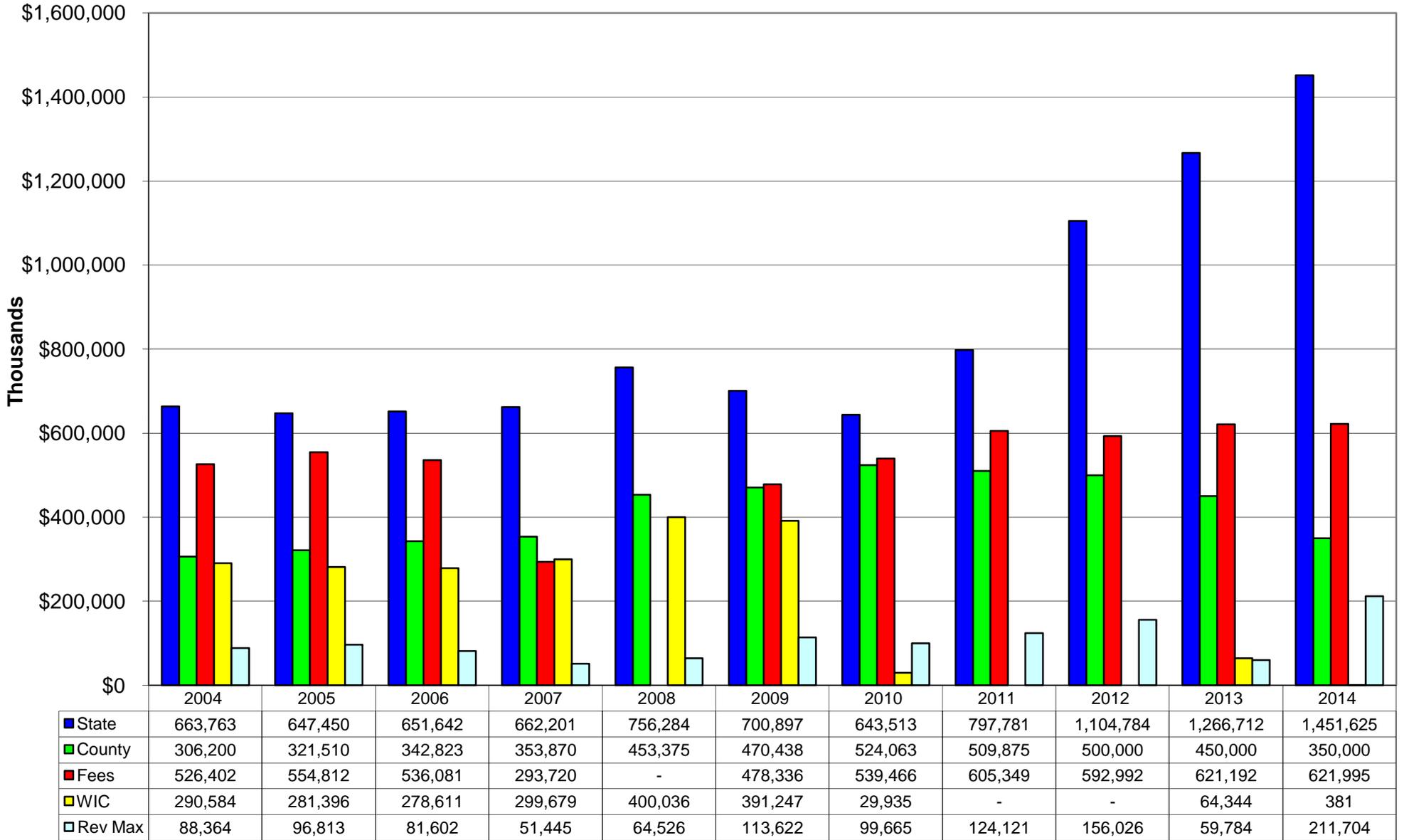


FIGURE 2
FLOYD COUNTY HEALTH DEPARTMENT
PRIMARY FUNDING SOURCES FY 2004 - FY 2014



FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2014

	GOVERNMENTAL ACTIVITIES
ASSETS	
Current Assets:	
Cash	\$ 3,190,399
Accounts receivables	120,861
Due from other governments	952,239
Inventory	74,789
Prepaid expenses	19,345
Long-Term Assets:	
Funded compensated absences	225,841
Capital Assets	
Depreciable capital assets, net	150,646
TOTAL ASSETS	4,734,120
DEFERRED OUTFLOWS OF RESOURCES	-
LIABILITIES	
Current Liabilities:	
Accounts payable	98,077
Due to other governments	426,357
Other liabilities	399,729
Long-Term Liabilities:	
Funded compensated absences	225,841
Compensated absences payable	524,109
TOTAL LIABILITIES	1,674,113
DEFERRED INFLOWS OF RESOURCES	-
NET POSITION	
Restricted for:	
Program activities	2,013
Unrestricted	3,057,994
TOTAL NET POSITION	\$ 3,060,007

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the year ended June 30, 2014

		PROGRAM REVENUES			NET (EXPENSE) AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES AND SALES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS & CONTRIBUTIONS	TOTAL GOVERNMENTAL ACTIVITIES
GOVERNMENTAL ACTIVITIES:	EXPENSES				
Direct salaries	\$ 6,046,334	\$ 488,858	\$ 4,838,968	\$ -	\$ (718,508)
Fringe benefits	3,272,899	264,620	2,619,348	-	(388,931)
Expendable supplies	270,069	21,836	216,140	-	(32,093)
Intergovernmental expenses	747,885	60,468	598,543	-	(88,874)
Other operating	2,550,031	206,175	2,040,826	-	(303,030)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 12,887,218	\$ 1,041,957	\$ 10,313,825	-	\$ (1,531,436)
GENERAL REVENUES:					
					350,000
					693
					1,312,303
					<u>1,662,996</u>
					131,560
					<u>2,928,447</u>
					<u>\$ 3,060,007</u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2014

	<u>GENERAL</u>	<u>STATE COMMUNITY CARE</u>	<u>WIC COST POOL</u>	<u>WIC DIRECT COSTS</u>	<u>NON-MAJOR SPECIAL REVENUE</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
ASSETS						
Cash	\$ 1,281,927	\$ 246,059	\$ -	\$ 367,912	\$ 648,718	\$ 2,544,616
Accounts receivables	25	107,553	-	-	13,185	120,763
Due from other funds	89,018	-	-	-	810	89,828
Due from other governments	162,574	-	136,627	5,381	647,612	952,194
Prepaid expenses	1,529	-	-	-	1,908	3,437
Inventory, at cost	74,789	-	-	-	-	74,789
Long-Term Assets:						
Funded Compensated absences	-	225,841	-	-	-	225,841
TOTAL ASSETS	<u>\$ 1,609,862</u>	<u>\$ 579,453</u>	<u>\$ 136,627</u>	<u>\$ 373,293</u>	<u>\$ 1,312,233</u>	<u>\$ 4,011,468</u>
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 1,911	\$ 25,481	\$ 3,373	\$ 225	\$ 62,894	\$ 93,884
Due to other funds	-	50	-	366,000	90,287	456,337
Due to other governments	52,825	-	1	2	373,529	426,357
Other liabilities	-	-	137,247	-	262,482	399,729
Long-Term Liabilities:						
Compensated absences payable	-	225,841	-	-	-	225,841
TOTAL LIABILITIES	<u>54,736</u>	<u>251,372</u>	<u>140,621</u>	<u>366,227</u>	<u>789,192</u>	<u>1,602,148</u>
FUND BALANCE						
Nonspendable for prepaid expenses	1,529	-	-	-	1,908	3,437
Nonspendable for inventory	74,789	-	-	-	-	74,789
Unassigned	1,478,808	328,081	(3,994)	7,066	521,133	2,331,094
TOTAL FUND BALANCE	<u>1,555,126</u>	<u>328,081</u>	<u>(3,994)</u>	<u>7,066</u>	<u>523,041</u>	<u>2,409,320</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,609,862</u>	<u>\$ 579,453</u>	<u>\$ 136,627</u>	<u>\$ 373,293</u>	<u>\$ 1,312,233</u>	<u>\$ 4,011,468</u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
June 30, 2014

Total Governmental Fund Balance		\$ 2,409,320
 Amounts reported for governmental activities in the statement of net position are different because		
 An internal service fund is used by management to provide central supporting services to District I, Unit I counties and programs. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.		
		1,024,150
 Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Cost	\$ 373,666	
Less accumulated depreciation	223,020	150,646
 Compensated absences are liabilities that are not due and payable in the current period and therefore are not reported in the fund level financial statements.		
		(524,109)
 Net Position of Governmental Activities		 \$ 3,060,007

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2014

	<u>GENERAL</u>	<u>STATE COMMUNITY CARE</u>	<u>WIC COST POOL</u>	<u>WIC DIRECT COSTS</u>	<u>NON-MAJOR SPECIAL REVENUE</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
REVENUES						
Grant-in-aid	\$ 1,451,625	\$ -	\$ 2,288,030	\$ 309,580	\$ 3,611,915	\$ 7,661,150
Contract revenue	31,839	1,582,421	-	-	1,038,415	2,652,675
County	350,000	-	-	-	-	350,000
Other local funds	535	-	930	-	-	1,465
Fees	289,346	-	-	-	177,503	466,849
Inter agency	8,452	-	41,487	-	-	49,939
Intra agency	140,336	36,385	98,193	-	353,588	628,502
Vital record fees	256,963	-	-	-	-	256,963
Medicaid fees	75,686	-	-	-	242,459	318,145
Other income	212,156	699	-	28	62,787	275,670
TOTAL REVENUES	<u>2,816,938</u>	<u>1,619,505</u>	<u>2,428,640</u>	<u>309,608</u>	<u>5,486,667</u>	<u>12,661,358</u>
EXPENDITURES						
Direct salaries	899,955	860,303	1,452,368	-	1,823,640	5,036,266
Fringe benefits	488,019	471,645	776,567	-	943,062	2,679,293
Equipment	37,536	12,150	-	49,817	130,136	229,639
Inter agency	-	3,220	122,803	-	575,146	701,169
Intra agency	331,077	12,669	28,859	-	255,897	628,502
Other operating expenses	309,170	164,763	48,043	100,095	1,253,129	1,875,200
TOTAL EXPENDITURES	<u>2,065,757</u>	<u>1,524,750</u>	<u>2,428,640</u>	<u>149,912</u>	<u>4,981,010</u>	<u>11,150,069</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>751,181</u>	<u>94,755</u>	<u>-</u>	<u>159,696</u>	<u>505,657</u>	<u>1,511,289</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	28,423	-	-	-	13,710	42,133
Transfers out	(507,772)	(90,110)	-	(159,696)	(465,974)	(1,223,552)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(479,349)</u>	<u>(90,110)</u>	<u>-</u>	<u>(159,696)</u>	<u>(452,264)</u>	<u>(1,181,419)</u>
NET CHANGE IN FUND BALANCE	271,832	4,645	-	-	53,393	329,870
FUND BALANCE AT BEGINNING OF YEAR	1,283,294	323,436	(3,994)	7,066	423,334	2,033,136
PRIOR PERIOD ADJUSTMENT	-	-	-	-	82,795	82,795
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED	1,283,294	323,436	(3,994)	7,066	506,129	2,115,931
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	-	-	(36,481)	(36,481)
FUND BALANCE AT END OF YEAR	<u>\$ 1,555,126</u>	<u>\$ 328,081</u>	<u>\$ (3,994)</u>	<u>\$ 7,066</u>	<u>\$ 523,041</u>	<u>\$ 2,409,320</u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2014

Changes in Fund Balance - Total Governmental Funds: \$ 329,870

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

The internal service fund used by management to provide central supporting services to District I, Unit I counties and programs is not reported in the government-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. (93,553)

Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (104,757)

Net changes in Net Position of Governmental Activities \$ 131,560

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 001 - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES				
Grant-in-aid	\$ 1,439,519	\$ 1,451,625	\$ 1,451,625	\$ -
Contract revenue	-	-	31,839	31,839
County	400,000	350,000	350,000	-
Other local funds	-	-	535	535
Fees	183,296	151,996	289,346	137,350
Inter agency	234	8,452	8,452	-
Intra agency	217,621	136,626	140,336	3,710
Vital record fees	173,577	233,096	256,963	23,867
Medicaid fees	-	-	75,686	75,686
Other income	105,833	211,704	212,156	452
TOTAL REVENUES	<u>2,520,080</u>	<u>2,543,499</u>	<u>2,816,938</u>	<u>273,439</u>
EXPENDITURES				
Personnel Costs	1,436,030	1,336,300	1,387,974	(51,674)
Equipment	65,982	36,844	37,536	(692)
Inter agency	3,102	-	-	-
Intra agency	625,679	330,530	331,077	(547)
Other operating expenses	299,694	360,476	309,170	51,306
TOTAL EXPENDITURES	<u>2,430,487</u>	<u>2,064,150</u>	<u>2,065,757</u>	<u>(1,607)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>89,593</u>	<u>479,349</u>	<u>751,181</u>	<u>271,832</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	28,423	28,423	-
Transfers out	(89,593)	(507,772)	(507,772)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(89,593)</u>	<u>(479,349)</u>	<u>(479,349)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	271,832	
FUND BALANCE AT BEGINNING OF YEAR	-	-	1,283,294	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,555,126</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 016 - STATE COMMUNITY CARE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Contract revenue	\$ 1,614,221	1,582,421	\$ 1,582,421	\$ -
Intra agency	-	36,384	36,385	1
Other income	-	113	699	586
TOTAL REVENUES	1,614,221	1,618,918	1,619,505	587
EXPENDITURES				
Personnel Costs	1,358,032	1,335,569	1,331,948	3,621
Equipment	5,558	12,150	12,150	-
Inter agency	-	-	3,220	(3,220)
Intra agency	15,195	18,966	12,669	6,297
Other operating expenses	146,709	165,200	164,763	437
TOTAL EXPENDITURES	1,525,494	1,531,885	1,524,750	7,135
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	88,727	87,033	94,755	7,722
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(88,727)	(87,033)	(90,110)	(3,077)
TOTAL OTHER FINANCING SOURCES (USES)	(88,727)	(87,033)	(90,110)	(3,077)
NET CHANGE IN FUND BALANCE	-	-	4,645	
FUND BALANCE AT BEGINNING OF YEAR			323,436	
FUND BALANCE AT END OF YEAR	\$ -	\$ -	\$ 328,081	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 301 - WIC COST POOL
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Grant-in-aid	\$ 641,441	\$ 2,314,230	\$ 2,288,030	\$ (26,200)
Other Local Funds	-	930	930	-
Inter agency	17,894	139,680	41,487	(98,193)
Intra agency	-	-	98,193	98,193
TOTAL REVENUES	659,335	2,454,840	2,428,640	(26,200)
EXPENDITURES				
Personnel Costs	645,774	2,255,135	2,228,935	26,200
Inter agency	-	-	122,803	(122,803)
Intra agency	6,250	151,662	28,859	122,803
Other operating expenses	7,311	48,043	48,043	-
TOTAL EXPENDITURES	659,335	2,454,840	2,428,640	26,200
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	
FUND BALANCE AT BEGINNING OF YEAR	-	-	(3,994)	
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	-	
FUND BALANCE AT END OF YEAR	\$ -	\$ -	\$ (3,994)	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 643 - WIC DIRECT COSTS

STATEMENT OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES				
Grant-in-aid	\$ 83,464	\$ 544,781	\$ 309,580	\$ (235,201)
Other local funds	-	-	-	-
Other income	-	28	28	-
TOTAL REVENUES	<u>83,464</u>	<u>544,809</u>	<u>309,608</u>	<u>(235,201)</u>
EXPENDITURES				
Equipment	3,085	18,868	49,817	(30,949)
Other operating expenses	37,894	366,245	100,095	266,150
TOTAL EXPENDITURES	<u>40,979</u>	<u>385,113</u>	<u>149,912</u>	<u>235,201</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>42,485</u>	<u>159,696</u>	<u>159,696</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(42,485)	(159,696)	(159,696)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(42,485)</u>	<u>(159,696)</u>	<u>(159,696)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-	
FUND BALANCE AT BEGINNING OF YEAR	-	-	7,066	
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	-	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,066</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2014

	195 INTERNAL SERVICE FUND
ASSETS	
Cash	\$ 645,783
Accounts Receivable	98
Prepaid Assets	15,908
Due from other funds	366,509
Due from other governments	45
TOTAL ASSETS	1,028,343
LIABILITIES	
Accounts payable	4,193
Due to other funds	-
TOTAL LIABILITIES	4,193
NET ASSETS	
Unassigned	1,024,150
TOTAL NET POSITION	\$ 1,024,150

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2014

	195 INTERNAL SERVICE FUND
OPERATING REVENUES	
Charges for services	\$ -
Miscellaneous	5,635
TOTAL OPERATING REVENUES	5,635
OPERATING EXPENSES	
Personal services and employee benefits	1,534,028
Drugs and medical supplies	370,471
General supplies	21,766
Repairs and maintenance	121,247
Equipment	46,227
Other	120,439
TOTAL OPERATING EXPENSES	2,214,178
OPERATING LOSS	(2,208,543)
NON-OPERATING INCOME	
Interest earned	96
LOSS BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(2,208,447)
Transfers in from Floyd County Health Department	1,223,552
Transfers in from Other County Health Departments	980,191
Transfers out to Floyd County Health Department	(42,133)
Transfers out to Other County Health Departments	(46,716)
CHANGE IN NET ASSETS	(93,553)
NET POSITION - BEGINNING OF YEAR	1,164,017
PRIOR PERIOD ADJUSTMENT	(82,795)
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED	1,081,222
TRANSFERS FROM CLOSED PROGRAMS	36,481
NET POSITION - END OF YEAR	\$ 1,024,150

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2014

	195 INTERNAL SERVICE FUND
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 6,111
Cash payments to employees for services	(1,534,028)
Cash payments for goods and services	(681,143)
	(2,209,060)
NET CASH USED IN OPERATING ACTIVITIES	
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Cash payments to/from other funds	(166,509)
Transfers in, net	2,114,894
Transfers from closed programs	36,481
Prior period adjustment	(82,795)
	1,902,071
NET CASH PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES	
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	96
	(306,893)
NET DECREASE IN CASH AND CASH EQUIVALENTS	
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	952,676
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 645,783
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	
Operating loss	\$ (2,208,543)
(Increase) decrease in assets:	
Due from other governments	133
Accounts receivable	343
Prepaid assets	(829)
Increase (decrease) in liabilities:	
Accounts payable	(164)
	(164)
NET CASH USED IN OPERATING ACTIVITIES	\$ (2,209,060)

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Index

Summary of Significant Accounting Policies

Reporting Entity.....	1-A
Basis of Presentation.....	1-B
Measurement Focus	1-C
Basis of Accounting.....	1-D
Assets, Liabilities and Fund Equity	
Cash, Cash Equivalents and Investments.....	1-E-1
Receivables	1-E-2
Interfund Balances	1-E-3
Inventories.....	1-E-4
Prepaid Items	1-E-5
Restricted Assets.....	1-E-6
Capital Assets.....	1-E-7
Compensated Absences	1-E-8
Accrued Liabilities and Long-term Obligations	1-E-9
Fund Equity.....	1-E-10
Operating Revenues and Expenses	1-E-11
Interfund Activity.....	1-E-12
Extraordinary and Special Items	1-E-13
Estimates	1-E-14

Stewardship, Compliance and Accountability

Budgetary Information.....	2-A
Excess of Expenditures Over Appropriations	2-B
Deficit Fund Equities	2-C

Detailed Notes on All Funds

Custodial Credit Risk – Deposits.....	3-A
Receivables and Payables	3-B
Interfund Balances and Transfers	3-C
Capital Assets.....	3-D
Compensated Absences	3-E
Pensions	3-F
Net Position.....	3-G

Other Notes

Risk Management	4-A
Contingent Liabilities.....	4-B

Changes in Restricted Net Position	5
---	----------

Transfers from Closed Programs	6
---	----------

Prior Period Adjustment.....	7
-------------------------------------	----------

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

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

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

Note 1 - Summary of Significant Accounting Policies

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

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

1-A. Reporting Entity

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

1-B. Basis of Presentation

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 1 - Summary of Significant Accounting Policies (Continued)

1-B. Basis of Presentation (Continued)

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

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

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

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

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

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

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

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 1 - Summary of Significant Accounting Policies (Continued)

1-B. Basis of Presentation (Continued)

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

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

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

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

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 1 - Summary of Significant Accounting Policies (Continued)

1-B. Basis of Presentation (Continued)

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

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

1-C. Measurement Focus

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

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements. All intra income and expenses paid from or to the District Administration Internal Service Fund are shown as either "Transfers In" or "Transfers Out" on the fund financial statements. This allows for the transparent elimination of these internal payments.

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

1-D. Basis of Accounting

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 1 - Summary of Significant Accounting Policies (Continued)

1-D. Basis of Accounting (Continued)

and fiduciary funds use the accrual basis of accounting. Proprietary funds use the accrual basis of accounting at both reporting levels.

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

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

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

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

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

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

1-E. Assets, Liabilities and Fund Equity

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

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

Any investment or deposit in excess of the Federal Deposit Insurance Corporation (FDIC) insured amount must be secured by 110% of an equivalent amount of State or U.S. obligations.

1-E-2. Receivables

All receivables are reported at their stated value with no allowance considered necessary at June 30, 2014.

1-E-3. Interfund Balances

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

1-E-4. Inventories

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

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 1 - Summary of Significant Accounting Policies (Continued)

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

1-E-5. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2014, are recorded as prepaid items, when applicable, using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved, when applicable, as this amount is not available for general appropriation.

1-E-6. Restricted Assets

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

1-E-7. Capital Assets

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

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

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

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

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 1 - Summary of Significant Accounting Policies (Continued)

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

1-E-8. Compensated Absences

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

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

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

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

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

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

1-E-10. Fund Equity

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

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

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

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

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 1 - Summary of Significant Accounting Policies (Continued)

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

1-E-10. Fund Equity (Continued)

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

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

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Health Department considers restricted funds to have been spent first.

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

Net Position - Net position represent the difference between assets and liabilities. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Health Department or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position are reported as unrestricted.

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

1-E-11. Operating Revenues and Expenses

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

1-E-12. Interfund Activity

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 1 - Summary of Significant Accounting Policies (Continued)

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

1-E-13. Extraordinary and Special Items

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

1-E-14. Estimates

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

Note 2 - Stewardship, Compliance and Accountability

2-A. Budgetary Information

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

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

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

2-B. Excess of Expenditures Over Appropriations

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 2 - Stewardship, Compliance and Accountability (Continued)

2-C. Deficit Fund Equities

The following individual funds had a deficit fund balance at the fund reporting level at June 30, 2014:

<u>Program Number and Name</u>	<u>Deficit Balance</u>
009 - Breastfeeding	\$ 2,802
031 - TB Case Management	16,805
066 - Immunization	31,543
094 - Ryan White Title II	2,037
245 - EPI Capacity	35,066
301 - WIC Cost Pool	3,994
409 - CMS - CP	2,708
460 - CMS Newborn Hearing Screening	667
466 - State Tobacco Use Prevention	8,140
	<u>\$ 103,762</u>

Note 3 - Detailed Notes on All Funds

3-A. Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover deposits. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2014, The Health Department was fully collateralized under State statutes.

3-B. Receivables and Payables

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 3 - Detailed Notes on All Funds (Continued)

3-B. Receivables and Payables (Continued)

Amounts due from other governments include the following:

<u>Program Number and Name</u>	<u>Due From DPH</u>	<u>Due From Other Governments</u>	<u>Due From Other Funds</u>	<u>Total</u>
001 - Public Health	138,154	24,420	89,018	\$ 251,592
007 - Nutrition Education	93	-	-	93
009 - Breastfeeding	299	-	-	299
021 - District Administration	-	45	366,509	366,554
024 - Children 1st - 2	72,737	-	-	72,737
031 - TB Case Management	44,315	-	-	44,315
056 - Breastest & More	7,786	-	-	7,786
066 - Immunization	18,410	-	-	18,410
076 - Oral Health	25,667	-	-	25,667
094 - Ryan White Title II	25,760	-	-	25,760
112 - EI ADM, SC, EVAL, Family Support	14,737	-	-	14,737
270 - BP1-5 PH Emergency Preparedness	22,515	-	-	22,515
273 - BioTerrorism Training	1,061	-	-	1,061
283 - STD Preventive Clinical Services	11,667	-	-	11,667
301 - WIC Cost Pool	136,627	-	-	136,627
329 - Breast Feeding Peer Counseling	4,817	-	-	4,817
362 - Federal Funds Title III Ryan White	-	7,976	810	8,786
401 - Family Planning - CP	112,318	-	-	112,318
405 - State Cervical Cancer	43,131	-	-	43,131
409 - CMS - CP	102,406	-	-	102,406
424 - Cervical Cancer Education & Prevention	8,590	-	-	8,590
460 - CMS Newborn Hearing Screening	9,509	-	-	9,509
461 - Comprehensive Child Health	4,912	-	-	4,912
464 - State Breast & Cervical Cancer Screening	41,563	-	-	41,563
466 - State Tobacco Use Prevention	17,643	-	-	17,643
543 - Infants and Toddlers	9,738	-	-	9,738
549 - Physical Activity & Healthy Eating	526	-	-	526
559 - Family Planning Realignment	38,528	-	-	38,528
566 - HCEPPR Coordination	908	-	-	908
643 - WIC Direct Cost/Client Services	5,381	-	-	5,381
	<u>\$ 919,798</u>	<u>\$ 32,441</u>	<u>\$ 456,337</u>	<u>\$ 1,408,576</u>

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 3 - Detailed Notes on All Funds (Continued)

3-B. Receivables and Payables (Continued)

Amounts due to other governments include the following:

<u>Program Number and Name</u>	<u>Due To DPH</u>	<u>Due to Other Governments</u>	<u>Due to Other Funds</u>	<u>Total</u>
001 - Public Health	52,825	-	-	\$ 52,825
007 - Nutrition Education	1	-	-	1
016 - Community Care	-	-	50	50
024 - Children 1st - 2	19,790	28,481	1,866	50,137
031 - TB Case Management	16,173	7,708	-	23,881
056 - Breastest & More	2,786	5,471	1,750	10,007
066 - Immunization	-	10,002	1,111	11,113
076 - Oral Health	10,620	-	-	10,620
094 - Ryan White Title II	1	-	5,653	5,654
112 - EI ADM, SC, EVAL, Family Support	17,542	-	-	17,542
133 - CRI - Law Enforcement	1	-	-	1
185 - Dental Clinic	-	-	208	208
186 - Increasing HPV Coverage Rates	270	-	-	270
270 - BP1-5 PH Emergency Preparedness	22,515	-	-	22,515
273 - BioTerrorism Training	1,061	-	-	1,061
283 - STD Preventive Clinical Services	1,050	7,038	3,987	12,075
301 - WIC Cost Pool	1	-	-	1
329 - Breast Feeding Peer Counseling	1	-	2,523	2,524
401 - Family Planning - CP	8,010	71,399	-	79,409
405 - State Cervical Cancer	3,564	5,210	494	9,268
409 - CMS - CP	37,780	42,364	71,679	151,823
424 - Cervical Cancer Education & Prevention	907	-	-	907
443 - WIC Dietetic Internship	-	-	1	1
460 - CMS Newborn Hearing Screening	1,855	-	-	1,855
461 - Comprehensive Child Health	4,008	-	-	4,008
464 - State Breast & Cervical Cancer Screening	3,461	1,617	765	5,843
466 - State Tobacco Use Prevention	5,850	-	250	6,100
543 - Infants and Toddlers	15,556	-	-	15,556
549 - Physical Activity & Healthy Eating	450	-	-	450
559 - Family Planning Realignment	-	14,875	-	14,875
566 - HCEPPR Coordination	6,112	-	-	6,112
643 - WIC Direct Cost/Client Services	2	-	366,000	366,002
	<u>\$ 232,192</u>	<u>\$ 194,165</u>	<u>\$ 456,337</u>	<u>\$ 882,694</u>

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 3 - Detailed Notes on All Funds (Continued)

3-C. Interfund Balances and Transfers

Interfund balances at June 30, 2014, consisted of the following amounts. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made. The Health Department expects to repay all interfund balances within one year.

Interfund balances for the year ended June 30, 2014, consisted of the following:

Payable from Fund:	Payable to Public Health 001	Payable to Internal Service Fund 195	Payable to Nonmajor Special Revenue Fund	Total
016 - Community Care	-	50	-	50
643 - WIC Direct Cost	-	366,000	-	366,000
Nonmajor Special Revenue Funds	89,018	459	810	90,287
	<u>\$ 89,018</u>	<u>\$ 366,509</u>	<u>\$ 810</u>	<u>\$ 456,337</u>

Interfund transfers for the year ended June 30, 2014, consisted of the following:

Transfer from:	Transfer to:		Nonmajor Special Revenue Funds	Total
	Internal Service Fund	General Fund	Revenue Funds	Total
001 - General Fund	\$ 507,772	\$ -	\$ (28,423)	\$ 479,349
016 - State Community Care	90,110	-	-	90,110
643 - WIC Direct Cost	159,696	-	-	159,696
Nonmajor Special Revenue Funds	465,974	-	-	465,974
195 - Internal Service Fund	-	-	(13,710)	(13,710)
	<u>\$ 1,223,552</u>	<u>\$ -</u>	<u>\$ (42,133)</u>	<u>\$ 1,181,419</u>

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets

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

	Balance 7/01/13	Additions	Deletions	Balance 06/30/14
Other capital assets:				
Machinery and equipment	\$ 367,869	\$ 5,797	\$ -	\$ 373,666
Total other capital assets	<u>367,869</u>	<u>5,797</u>	<u>-</u>	<u>373,666</u>
Accumulated depreciation:				
Machinery and equipment	182,112	40,908	-	223,020
Total accumulated depreciation	<u>182,112</u>	<u>40,908</u>	<u>-</u>	<u>223,020</u>
Governmental activities capital assets, net	<u>\$ 185,757</u>	<u>\$ (35,111)</u>	<u>\$ -</u>	<u>\$ 150,646</u>

3-E. Compensated Absences

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

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 3 - Detailed Notes on All Funds (Continued)

3-E. Compensated Absences (Continued)

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

	Accumulated Annual Leave	Forfeited Annual & Sick Leave and Accumulated Sick Leave	Total
2015	\$ 52,411	\$ -	\$ 52,411
2016	52,411	-	52,411
2017	52,411	-	52,411
2018	52,411	-	52,411
2019	52,411	-	52,411
Thereafter	262,054	-	262,054
Total	\$ 524,109	\$ -	\$ 524,109

Changes in long-term liabilities can be summarized as follows:

<u>07/01/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>06/30/14</u>
\$ 454,463	\$ 129,495	\$ 59,849	\$ 524,109

3-F. Pensions

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

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

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

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 3 - Detailed Notes on All Funds (Continued)

3-F. Pensions (Continued)

multiplying the years of service by the applicable benefit factor. The result is then multiplied by the average monthly salary for the two highest consecutive years of service. For early retirement, the pension payment is reduced accordingly.

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

Employer required contributions under both the old plan and the new plan represented 14.90% of the covered payroll. Employer required contributions under GSEPS represented 11.54% of the covered payroll.

For the fiscal period ended June 30, 2012, the latest annual actuarial valuation, the ERS did not hold any securities of the State.

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

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

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

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

Employees' Retirement System of Georgia
Two Northside Seventy-Five, Suite 300
Atlanta, Georgia 30318

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 3 - Detailed Notes on All Funds (Continued)

3-F. Pensions (Continued)

The Plan's financial statements are prepared on an accrual basis of accounting. Investments in securities are valued at current market prices. The trust fund is invested, approximately, in 68.1% equities, 25.0% fixed income securities, 0.0% short-term securities, and 6.9% trust funds.

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

ERS Plan refunding policy provides for contributions under the "Entry Age" actuarial cost method. The actuarial asset valuation was determined using the 7-year smoothed market value. The unfunded actuarial accrued liability is being amortized as a level dollar, open. The remaining amortization period at June 30, 2012, was thirty years.

Schedule of Funding Progress

	(1)	(2)	(3)	(4)	(5)	(6)
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio (1)/(2)	Unfunded AAL/ UAAL (2)-(1)	Annual Covered Payroll	UAAL as a Percentage of Covered Payroll
6/30/07	13,843,689	14,885,179	93.0%	1,041,490	2,680,972	38.8%
6/30/08	14,017,346	15,680,857	89.4%	1,663,511	2,809,199	59.2%
6/30/09	13,613,606	15,878,022	85.7%	2,264,416	2,674,155	84.7%
6/30/10	13,046,193	16,295,352	80.1%	3,249,159	2,571,042	126.4%
6/30/11	12,667,557	16,656,905	76.0%	3,989,348	2,486,780	160.4%
6/30/12	12,260,595	16,777,922	73.1%	4,517,327	2,414,884	187.1%

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 3 - Detailed Notes on All Funds (Continued)

3-F. Pensions (Continued)

Schedule of Employer Contributions

Year Ended June 30,	Annual Required Contribution	Percentage Contributed	Annual Pension Cost	Percentage Contributed	Net Pension Obligation
2007	270,141	100%	270,141	100%	-
2008	286,256	100%	286,256	100%	-
2009	282,103	100%	281,821	99.9%	-
2010	263,064	100%	263,064	100%	-
2011	261,132	100%	261,132	100%	-
2012	273,623	100%	274,170	100.2%	-

3-G. Net Position

Net position on the government-wide Statement of Net Position as of June 30, 2014 are as follows:

Investment in capital assets, net of related debt:	
Restricted	\$ 2,013
Unrestricted	3,057,994
Total	<u>\$ 3,060,007</u>

Note 4 - Other Notes

4-A. Risk Management

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 4 - Other Notes (Continued)

4-B. Contingent Liabilities

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

Note 5 - Changes in Restricted Net Position

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

PROGRAM	TOTAL NET INCOME/ LOSS	UNRESTRICTED NET INCOME/ LOSS	RESTRICTED NET INCOME
001 - Public Health	\$ 271,832	\$ 271,832	\$ -
016 - Community Care	4,645	4,645	-
040 - EH Risk Assessment	78	78	-
056 - Breastest & More	(51)	(51)	-
066 - Immunization	5	5	-
069 - School Based Flu Project	5	-	5
108 - Enhancing Breast & Cervical Cancer	37	-	37
112 - EI, ADM, SC, EVAL, Family Support	16	16	-
185 - Dental Clinic	90,449	90,449	-
215 - School Health Nurse	(35,905)	(35,905)	-
245 - EPI Capacity	2	2	-
270 - BP1-5 PH Emergency Preparedness (PHEP)	2	2	-
362 - Ryan White Title III	13,392	13,392	-
401 - Family Planning - CP	7,782	7,782	-
405 - State Cervical Cancer	54	-	54
461 - Comprehensive Child Health	1	1	-
464 - State Breast & Cervical Cancer Screening	(24,479)	(24,479)	-
471 - Special Rape Prevention & Education	9	-	9
543 - Infants and Toddlers	1,908	-	1,908
589 - Adolescent Health & Youth Development (AHYD)	88	88	-
	<u>\$ 329,870</u>	<u>\$ 327,857</u>	<u>\$ 2,013</u>

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

Note 6 – Transfers from Closed Programs

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

Transfers for the year ended June 30, 2014, consisted of the following:

Transfer Out:	Transfer In:		
	Internal Service Fund	409 - Children's Medical Services Cost Pool	Total
Prior Year Program - No Longer Active			
109 - ARC Hearing	-	10	10
238 - Teen Center Youth Development	46,032	-	46,032
247 - PH Emergency Preparedness	4,623	-	4,623
306 - Youth Development Coordination	(14,593)	-	(14,593)
370 - Hispanic Services	1,585	-	1,585
404 - EPSDT Cost Pool	(1,166)	-	(1,166)
585 - Universal Newborn Hearing	-	147	147
	<u>\$ 36,481</u>	<u>\$ 157</u>	<u>\$ 36,638</u>

Note 7 – Prior Period Adjustment

In the prior year, three fee accounts were erroneously classified as Internal Service Fund income. These accounts should have been classified under Programs 559 – Family Planning Realignment, 566 – HCEPPR Coordination, and 589 – Adolescent Health & Youth Development (AHYD). These amounts were reclassified in the current year with a net effect of zero on the overall financial statements.

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2014

	Special Revenue Funds				
	007 WIC Nutrition Education	009 WIC Breastfeeding	024 Children First - 2	031 Tuberculosis Control	040 EH Risk Assessment
ASSETS					
Cash	\$ 3,040	\$ -	\$ -	\$ -	\$ 18,211
Accounts receivable	-	-	227	-	-
Prepaid assets	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	93	299	72,737	44,315	-
TOTAL ASSETS	<u>\$ 3,133</u>	<u>\$ 299</u>	<u>\$ 72,964</u>	<u>\$ 44,315</u>	<u>\$ 18,211</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 7,887	\$ 525	\$ -
Due to other funds	-	-	1,866	-	-
Due to other governments	1	-	48,271	23,881	-
Other liabilities	-	3,101	14,940	36,714	-
TOTAL LIABILITIES	<u>1</u>	<u>3,101</u>	<u>72,964</u>	<u>61,120</u>	<u>-</u>
FUND BALANCE					
Reserved for prepaid expenses	-	-	-	-	-
Unreserved, undesignated	3,132	(2,802)	-	(16,805)	18,211
TOTAL FUND BALANCE	<u>3,132</u>	<u>(2,802)</u>	<u>-</u>	<u>(16,805)</u>	<u>18,211</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 3,133</u>	<u>\$ 299</u>	<u>\$ 72,964</u>	<u>\$ 44,315</u>	<u>\$ 18,211</u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
 COMBINING BALANCE SHEET (Continued)
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2014

	Special Revenue Funds				
	056	066	069	076	094
	Breastest and More	Immunization	School Based Flu Project	Oral Health	Ryan White Aids Project
ASSETS					
Cash	\$ 39,408	\$ -	\$ 26	\$ -	\$ -
Accounts receivable	-	-	-	-	-
Prepaid assets	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	7,786	18,410	-	25,667	25,760
TOTAL ASSETS	\$ 47,194	\$ 18,410	\$ 26	\$ 25,667	25,760
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 13,047	\$ 766	\$ -	\$ -	\$ 2,944
Due to other funds	1,750	1,111	-	-	5,653
Due to other governments	8,257	10,002	-	10,620	1
Other liabilities	-	38,074	-	9,254	19,199
TOTAL LIABILITIES	23,054	49,953	-	19,874	27,797
FUND BALANCE					
Reserved for prepaid expenses	-	-	-	-	-
Unreserved, undesignated	24,140	(31,543)	26	5,793	(2,037)
TOTAL FUND BALANCE	24,140	(31,543)	26	5,793	(2,037)
TOTAL LIABILITIES AND FUND BALANCE	\$ 47,194	\$ 18,410	\$ 26	\$ 25,667	25,760

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
 COMBINING BALANCE SHEET (Continued)
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2014

	Special Revenue Funds				
	108 Enhancing Breast & Cervical Cancer	112 Early Intervention	133 CRI Law Enforcement	185 Dental Lab	186 Increasing HPV Coverage Rates
ASSETS					
Cash	\$ 37	\$ 39,872	\$ 1	\$ 304,615	\$ 270
Accounts receivable	-	-	-	12,130	-
Prepaid assets	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	14,737	-	-	-
TOTAL ASSETS	<u>\$ 37</u>	<u>\$ 54,609</u>	<u>\$ 1</u>	<u>\$ 316,745</u>	<u>\$ 270</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ 1,500	\$ -	\$ 50	\$ -
Due to other funds	-	-	-	208	-
Due to other governments	-	17,542	1	-	270
Other liabilities	-	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>19,042</u>	<u>1</u>	<u>258</u>	<u>270</u>
FUND BALANCE					
Reserved for prepaid expenses	-	-	-	-	-
Unreserved, undesignated	37	35,567	-	316,487	-
TOTAL FUND BALANCE	<u>37</u>	<u>35,567</u>	<u>-</u>	<u>316,487</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 37</u>	<u>\$ 54,609</u>	<u>\$ 1</u>	<u>\$ 316,745</u>	<u>\$ 270</u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
 COMBINING BALANCE SHEET (Continued)
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2014

	Special Revenue Funds				
	215	245	270	273	283
	School Health Nurse	EPI Capacity	BP1-5 PH Emerg Prep	BioTerrorism Training	STD Preventive Clinical Serv
ASSETS					
Cash	\$ 98,879	\$ -	\$ 1,550	\$ -	\$ 408
Accounts receivable	-	-	282	-	-
Prepaid Assets	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	22,515	1,061	11,667
TOTAL ASSETS	<u>\$ 98,879</u>	<u>\$ -</u>	<u>\$ 24,347</u>	<u>\$ 1,061</u>	<u>\$ 12,075</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 1,727	\$ -	\$ -
Due to other funds	-	-	-	-	3,987
Due to other governments	-	-	22,515	1,061	8,088
Other liabilities	-	35,066	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>35,066</u>	<u>24,242</u>	<u>1,061</u>	<u>12,075</u>
FUND BALANCE					
Reserved for prepaid expenses	-	-	-	-	-
Unreserved, undesignated	98,879	(35,066)	105	-	-
TOTAL FUND BALANCE	<u>98,879</u>	<u>(35,066)</u>	<u>105</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 98,879</u>	<u>\$ -</u>	<u>\$ 24,347</u>	<u>\$ 1,061</u>	<u>\$ 12,075</u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
 COMBINING BALANCE SHEET (Continued)
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2014

	Special Revenue Funds				
	329 Breast Feeding Peer Counseling	362 Federal Funds Title III Ryan White	401 Family Planning Cost Pool	405 State Cervical Cancer	409 Children's Med Services Cost Pool
ASSETS					
Cash	\$ -	\$ 41,620	\$ 9,586	\$ -	\$ 46,709
Accounts receivable	-	-	-	-	-
Prepaid Assets	-	-	-	-	-
Due from other funds	-	810	-	-	-
Due from other governments	4,817	7,976	112,318	43,131	102,406
TOTAL ASSETS	<u>\$ 4,817</u>	<u>\$ 50,406</u>	<u>\$ 121,904</u>	<u>\$ 43,131</u>	<u>\$ 149,115</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ 3,275	\$ -	\$ 17,084	\$ -
Due to other funds	2,523	-	-	494	71,679
Due to other governments	1	-	79,409	8,774	80,144
Other liabilities	2,242	-	15,266	15,928	-
TOTAL LIABILITIES	<u>4,766</u>	<u>3,275</u>	<u>94,675</u>	<u>42,280</u>	<u>151,823</u>
FUND BALANCE					
Reserved for prepaid expenses	-	-	-	-	-
Unreserved, undesignated	51	47,131	27,229	851	(2,708)
TOTAL FUND BALANCE	<u>51</u>	<u>47,131</u>	<u>27,229</u>	<u>851</u>	<u>(2,708)</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 4,817</u>	<u>\$ 50,406</u>	<u>\$ 121,904</u>	<u>\$ 43,131</u>	<u>\$ 149,115</u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
COMBINING BALANCE SHEET (Continued)
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2014

	Special Revenue Funds				
	417 Reduction of Tobacco Use	424 Cervical Cancer Education	443 WIC Dietetic Internship	460 Children's Medical Services Newborn Hearing	461 Comprehensive Child Health
ASSETS					
Cash	\$ 339	\$ -	\$ 1	\$ -	\$ 1,135
Accounts receivable	-	-	-	-	-
Prepaid Assets	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	8,590	-	9,509	4,912
TOTAL ASSETS	\$ 339	\$ 8,590	\$ 1	\$ 9,509	\$ 6,047
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 2,038
Due to other funds	-	-	1	-	-
Due to other governments	-	907	-	1,855	4,008
Other liabilities	-	7,683	-	8,321	-
TOTAL LIABILITIES	-	8,590	1	10,176	6,046
FUND BALANCE					
Reserved for prepaid expenses	-	-	-	-	-
Unreserved, undesignated	339	-	-	(667)	1
TOTAL FUND BALANCE	339	-	-	(667)	1
TOTAL LIABILITIES AND FUND BALANCE	\$ 339	\$ 8,590	\$ 1	\$ 9,509	\$ 6,047

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
 COMBINING BALANCE SHEET (Continued)
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2014

	Special Revenue Funds				
	464 State Breast & Cervical Cancer Screening	466 Health Promotion Initiative	471 Special Rape Prevention & Education	543 Infants and Toddlers	549 Physical Activity & Healthy Eating
ASSETS					
Cash	\$ -	\$ -	\$ 9	\$ 31,370	\$ -
Accounts receivable	-	-	-	-	-
Prepaid Assets	-	-	-	1,908	-
Due from other funds	-	-	-	-	-
Due from other governments	41,563	17,643	-	9,738	526
TOTAL ASSETS	\$ 41,563	\$ 17,643	\$ 9	\$ 43,016	\$ 526
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 2,329	\$ 1,737	\$ -	\$ 5,553	\$ -
Due to other funds	765	250	-	-	-
Due to other governments	5,078	5,850	-	15,556	450
Other liabilities	15,710	17,946	-	-	76
TOTAL LIABILITIES	23,882	25,783	-	21,109	526
FUND BALANCE					
Reserved for prepaid expenses	-	-	-	1,908	-
Unreserved, undesignated	17,681	(8,140)	9	19,999	-
TOTAL FUND BALANCE	17,681	(8,140)	9	21,907	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 41,563	\$ 17,643	\$ 9	\$ 43,016	\$ 526

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
COMBINING BALANCE SHEET (Continued)
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2014

	Special Revenue Funds			Total Non-major Special Revenue Funds
	559 Family Planning Realignment	566 HCEPPR Coordination	589 Adol Health & Youth Dev	
ASSETS				
Cash	\$ -	\$ 9,628	\$ 2,004	\$ 648,718
Accounts receivable	-	-	546	13,185
Prepaid Assests	-	-	-	1,908
Due from other funds	-	-	-	810
Due from other governments	38,528	908	-	647,612
TOTAL ASSETS	\$ 38,528	\$ 10,536	\$ 2,550	\$ 1,312,233
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 2,432	62,894
Due to other funds	-	-	-	90,287
Due to other governments	14,875	6,112	-	373,529
Other liabilities	22,962	-	-	262,482
TOTAL LIABILITIES	37,837	6,112	2,432	789,192
FUND BALANCE				
Reserved for prepaid expenses	-	-	-	1,908
Unreserved, undesignated	691	4,424	118	521,133
TOTAL FUND BALANCE	691	4,424	118	523,041
TOTAL LIABILITIES AND FUND BALANCE	\$ 38,528	\$ 10,536	\$ 2,550	\$ 1,312,233

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Year Ended June 30, 2014

	Special Revenue Funds			
	007	009	024	031
	WIC	WIC	Children's	Tuberculosis
	Nutrition	Breastfeeding	First 2	Control
	Education			
REVENUES				
Grant-in-aid	\$ 33,636	\$ 40,708	\$ 219,625	\$ 179,702
Contract revenue	-	-	458	-
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	-	-	-
Inter agency	-	-	-	-
Intra agency	-	-	40,309	9,961
Vital record fees	-	-	-	-
Medicaid fees	-	-	-	-
Other income	-	-	-	-
TOTAL REVENUES	33,636	40,708	260,392	189,663
EXPENDITURES				
Direct salaries	-	-	81,243	80,824
Fringe benefits	-	-	46,531	45,613
Equipment	-	11,335	-	3,722
Inter agency	-	-	76,908	10,415
Intra agency	-	-	5,913	2,820
Other operating expenses	33,636	29,373	37,327	34,314
TOTAL EXPENDITURES	33,636	40,708	247,922	177,708
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	-	-	12,470	11,955
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(12,470)	(11,955)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(12,470)	(11,955)
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	3,132	(2,802)	-	(16,805)
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR AS				
RESTATED	3,132	(2,802)	-	(16,805)
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	-	-
FUND BALANCE AT END OF YEAR	3,132	(2,802)	-	(16,805)

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2014

	Special Revenue Funds			
	040	056	066	069
	EH Risk Assessment	Breastest and More	Immunization	School Based Flu Project
REVENUES				
Grant-in-aid	\$ 48,807	\$ 134,035	\$ 184,052	\$ 11,650
Contract revenue	17,500	-	-	-
County	-	-	-	-
Other local funds	-	-	-	-
Fees	1,000	-	-	-
Inter agency	-	-	-	-
Intra agency	-	37,039	-	-
Vital record fees	-	-	-	-
Medicaid fees	-	-	-	-
Other income	-	-	56,865	-
TOTAL REVENUES	67,307	171,074	240,917	11,650
EXPENDITURES				
Direct salaries	-	34,584	52,391	-
Fringe benefits	-	19,453	29,357	-
Equipment	11,758	-	60,884	4,742
Inter agency	43,000	23,288	66,116	-
Intra agency	437	5,142	17,031	-
Other operating expenses	8,569	83,497	6,651	6,262
TOTAL EXPENDITURES	63,764	165,964	232,430	11,004
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,543	5,110	8,487	646
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,653	-
Transfers out	(3,465)	(5,161)	(10,135)	(641)
TOTAL OTHER FINANCING SOURCES (USES)	(3,465)	(5,161)	(8,482)	(641)
NET CHANGE IN FUND BALANCE	78	(51)	5	5
FUND BALANCE AT BEGINNING OF YEAR	18,133	24,191	(31,548)	21
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED	18,133	24,191	(31,548)	21
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	-	-
FUND BALANCE AT END OF YEAR	18,211	24,140	(31,543)	26

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2014

	Special Revenue Funds			
	076	094	108	109
	Oral Health	Ryan White Aids Project	Enhancing Breast & Cervical Cancer	ARC Hearing
REVENUES				
Grant-in-aid	\$ 124,000	\$ 190,257	\$ 19,996	\$ -
Contract revenue	-	-	-	-
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	-	-	-
Inter agency	-	-	-	-
Intra agency	77,997	1,528	-	-
Vital record fees	-	-	-	-
Medicaid fees	-	-	-	-
Other income	-	-	-	-
TOTAL REVENUES	<u>201,997</u>	<u>191,785</u>	<u>19,996</u>	<u>-</u>
EXPENDITURES				
Direct salaries	122,123	37,125	-	-
Fringe benefits	68,378	19,754	-	-
Equipment	-	7,032	-	-
Inter agency	-	745	4,349	-
Intra agency	874	16,987	909	-
Other operating expenses	3,692	102,441	14,701	-
TOTAL EXPENDITURES	<u>195,067</u>	<u>184,084</u>	<u>19,959</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>6,930</u>	<u>7,701</u>	<u>37</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(6,930)	(7,701)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(6,930)</u>	<u>(7,701)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	37	-
FUND BALANCE AT BEGINNING OF YEAR	5,793	(2,037)	-	10
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED	5,793	(2,037)	-	10
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10)</u>
FUND BALANCE AT END OF YEAR	<u><u>5,793</u></u>	<u><u>(2,037)</u></u>	<u><u>37</u></u>	<u><u>-</u></u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2014

	Special Revenue Funds			
	112	133	185	215
	Early Intervention	CRI Law Enforcement	Dental Lab	School Health Nurse
REVENUES				
Grant-in-aid	\$ 188,294	\$ 2,891	\$ -	\$ -
Contract revenue	-	-	74,180	556,587
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	-	131,165	-
Inter agency	-	-	-	-
Intra agency	7,263	-	22,833	13,000
Vital record fees	-	-	-	-
Medicaid fees	-	-	180,082	-
Other income	-	-	-	-
TOTAL REVENUES	195,557	2,891	408,260	569,587
EXPENDITURES				
Direct salaries	98,870	-	105,938	351,952
Fringe benefits	31,374	-	57,575	202,605
Equipment	3,000	-	6,912	-
Inter agency	-	-	-	-
Intra agency	38,102	-	65,887	4,806
Other operating expenses	13,180	2,686	80,839	14,778
TOTAL EXPENDITURES	184,526	2,686	317,151	574,141
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,031	205	91,109	(4,554)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(11,015)	(205)	(660)	(31,351)
TOTAL OTHER FINANCING SOURCES (USES)	(11,015)	(205)	(660)	(31,351)
NET CHANGE IN FUND BALANCE	16	-	90,449	(35,905)
FUND BALANCE AT BEGINNING OF YEAR	35,551	-	226,038	134,784
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED	35,551	-	226,038	134,784
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	-	-
FUND BALANCE AT END OF YEAR	35,567	-	316,487	98,879

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2014

	Special Revenue Funds			
	238 Teen Center Youth Dev	245 EPI Capacity	247 PH Emergency Preparedness	270 BP1-5 PH Emerg Prep
REVENUES				
Grant-in-aid	\$ -	\$ 57,051	\$ -	\$ 382,720
Contract revenue	-	-	-	-
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	-	-	-
Inter agency	-	-	-	-
Intra agency	-	20,550	-	13,015
Vital record fees	-	-	-	-
Medicaid fees	-	-	-	-
Other income	-	209	-	-
TOTAL REVENUES	-	77,810	-	395,735
EXPENDITURES				
Direct salaries	-	45,784	-	156,873
Fringe benefits	-	25,816	-	88,834
Equipment	-	245	-	1,010
Inter agency	-	-	-	-
Intra agency	-	437	-	1,747
Other operating expenses	-	2,388	-	60,360
TOTAL EXPENDITURES	-	74,670	-	308,824
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	3,140	-	86,911
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(3,138)	-	(86,909)
TOTAL OTHER FINANCING SOURCES (USES)	-	(3,138)	-	(86,909)
NET CHANGE IN FUND BALANCE	-	2	-	2
FUND BALANCE AT BEGINNING OF YEAR	46,032	(35,068)	4,623	103
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED	46,032	(35,068)	4,623	103
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	(46,032)	-	(4,623)	-
FUND BALANCE AT END OF YEAR	-	(35,066)	-	105

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2014

	Special Revenue Funds			
	273	280	283	306
	BioTerrorism Training	EPI Additional	STD Preventive Clinical Serv	Youth Development Coordination
REVENUES				
Grant-in-aid	\$ 58,137	\$ 15,000	\$ 11,667	\$ -
Contract revenue	-	-	-	-
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	-	-	-
Inter agency	-	-	-	-
Intra agency	-	-	-	-
Vital record fees	-	-	-	-
Medicaid fees	-	-	-	-
Other income	-	-	-	-
TOTAL REVENUES	<u>58,137</u>	<u>15,000</u>	<u>11,667</u>	<u>-</u>
EXPENDITURES				
Direct salaries	-	-	-	-
Fringe benefits	-	-	-	-
Equipment	2,882	-	-	-
Inter agency	686	-	7,038	-
Intra agency	-	-	810	-
Other operating expenses	10,238	-	-	-
TOTAL EXPENDITURES	<u>13,806</u>	<u>-</u>	<u>7,848</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>44,331</u>	<u>15,000</u>	<u>3,819</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(44,331)	(15,000)	(3,819)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(44,331)</u>	<u>(15,000)</u>	<u>(3,819)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	(14,593)
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED	-	-	-	(14,593)
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,593</u>
FUND BALANCE AT END OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2014

	Special Revenue Funds			
	329	333	362	370
	Breast Feeding Peer Counseling	Youth Dev Coordinator Salary	Federal Funds Title III Ryan White	Hispanic Services
REVENUES				
Grant-in-aid	\$ 46,389	\$ 69,985	\$ -	\$ -
Contract revenue	-	-	365,098	-
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	-	8,742	-
Inter agency	-	-	-	-
Intra agency	-	-	5,419	-
Vital record fees	-	-	-	-
Medicaid fees	-	-	4,650	-
Other income	-	-	-	-
TOTAL REVENUES	46,389	69,985	383,909	-
EXPENDITURES				
Direct salaries	35,948	-	150,077	-
Fringe benefits	521	-	79,978	-
Equipment	-	-	2,138	-
Inter agency	-	-	80	-
Intra agency	-	-	14,271	-
Other operating expenses	6,496	-	99,437	-
TOTAL EXPENDITURES	42,965	-	345,981	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,424	69,985	37,928	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(3,424)	(69,985)	(24,536)	-
TOTAL OTHER FINANCING SOURCES (USES)	(3,424)	(69,985)	(24,536)	-
NET CHANGE IN FUND BALANCE	-	-	13,392	-
FUND BALANCE AT BEGINNING OF YEAR	51	-	33,739	1,585
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED	51	-	33,739	1,585
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	-	(1,585)
FUND BALANCE AT END OF YEAR	51	-	47,131	-

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2014

	Special Revenue Funds			
	401 Family Planning Cost Pool	404 EPSDT Cost Pool	405 State Cervical Cancer	409 Children's Medical Services Cost Pool
REVENUES				
Grant-in-aid	\$ 356,012	\$ -	\$ 79,196	\$ 418,929
Contract revenue	-	-	-	789
County	-	-	-	-
Other local funds	-	-	-	-
Fees	36,596	-	-	-
Inter agency	-	-	-	-
Intra agency	2,445	-	-	4,389
Vital record fees	-	-	-	-
Medicaid fees	57,727	-	-	-
Other income	3,667	-	-	-
TOTAL REVENUES	456,447	-	79,196	424,107
EXPENDITURES				
Direct salaries	129,074	-	-	52,124
Fringe benefits	47,752	-	-	29,202
Equipment	6,936	-	-	-
Inter agency	154,383	-	9,610	138,259
Intra agency	13,124	-	3,971	24,815
Other operating expenses	61,730	-	61,869	164,599
TOTAL EXPENDITURES	412,999	-	75,450	408,999
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	43,448	-	3,746	15,108
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	12,057
Transfers out	(35,666)	-	(3,692)	(27,165)
TOTAL OTHER FINANCING SOURCES (USES)	(35,666)	-	(3,692)	(15,108)
NET CHANGE IN FUND BALANCE	7,782	-	54	-
FUND BALANCE AT BEGINNING OF YEAR	19,447	(1,166)	797	(2,865)
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED	19,447	(1,166)	797	(2,865)
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	1,166	-	157
FUND BALANCE AT END OF YEAR	27,229	-	851	(2,708)

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2014

	Special Revenue Funds			
	417	424	443	460
	Reduction of Tobacco Use	Cervical Cancer Education	WIC Dietetic Internship	CMS Newborn Hearing
REVENUES				
Grant-in-aid	\$ 7,275	\$ 15,080	\$ 23,272	\$ 19,465
Contract revenue	-	-	-	-
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	-	-	-
Inter agency	-	-	-	-
Intra agency	-	-	-	-
Vital record fees	-	-	-	-
Medicaid fees	-	-	-	-
Other income	-	-	-	-
TOTAL REVENUES	7,275	15,080	23,272	19,465
EXPENDITURES				
Direct salaries	-	-	20,412	8,834
Fringe benefits	-	-	317	5,004
Equipment	-	-	-	-
Inter agency	-	-	-	132
Intra agency	5,198	244	-	474
Other operating expenses	1,677	14,007	1,263	3,887
TOTAL EXPENDITURES	6,875	14,251	21,992	18,331
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	400	829	1,280	1,134
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(400)	(829)	(1,280)	(1,134)
TOTAL OTHER FINANCING SOURCES (USES)	(400)	(829)	(1,280)	(1,134)
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	339	-	-	(667)
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED	339	-	-	(667)
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	-	-
FUND BALANCE AT END OF YEAR	339	-	-	(667)

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2014

	Special Revenue Funds			
	461	464	466	471
	Comprehensive Child Health	State Breast & Cervical Cancer Screening	Health Promotion Initiative	Special Rape Prevention & Education
REVENUES				
Grant-in-aid	\$ 43,755	\$ 89,000	\$ 65,000	\$ 12,948
Contract revenue	-	23,803	-	-
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	-	-	-
Inter agency	-	-	-	-
Intra agency	4,033	-	3,653	-
Vital record fees	-	-	-	-
Medicaid fees	-	-	-	-
Other income	-	500	-	-
TOTAL REVENUES	47,788	113,303	68,653	12,948
EXPENDITURES				
Direct salaries	24,737	-	28,709	-
Fringe benefits	13,869	-	16,501	-
Equipment	-	-	3,211	-
Inter agency	-	21,662	-	-
Intra agency	-	28,139	437	-
Other operating expenses	6,731	82,904	15,136	12,289
TOTAL EXPENDITURES	45,337	132,705	63,994	12,289
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,451	(19,402)	4,659	659
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(2,450)	(5,077)	(4,659)	(650)
TOTAL OTHER FINANCING SOURCES (USES)	(2,450)	(5,077)	(4,659)	(650)
NET CHANGE IN FUND BALANCE	1	(24,479)	-	9
FUND BALANCE AT BEGINNING OF YEAR	-	42,160	(8,140)	-
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED	-	42,160	(8,140)	-
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	-	-
FUND BALANCE AT END OF YEAR	1	17,681	(8,140)	9

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2014

	Special Revenue Funds			
	498	543	549	559
	PH Emerg Preparedness Prog (PHEP)	Infants and Toddlers	Physical Activity & Healthy Eating	Family Planning Realignment
REVENUES				
Grant-in-aid	\$ 10,953	\$ 55,910	\$ 5,000	\$ 167,784
Contract revenue	-	-	-	-
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	-	-	-
Inter agency	-	-	-	-
Intra agency	-	-	-	3,100
Vital record fees	-	-	-	-
Medicaid fees	-	-	-	-
Other income	-	-	-	-
TOTAL REVENUES	10,953	55,910	5,000	170,884
EXPENDITURES				
Direct salaries	-	-	-	92,305
Fringe benefits	-	-	-	52,128
Equipment	-	3,828	-	-
Inter agency	-	-	-	14,875
Intra agency	-	1,311	-	911
Other operating expenses	10,349	38,475	4,725	1,437
TOTAL EXPENDITURES	10,349	43,614	4,725	161,656
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	604	12,296	275	9,228
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(604)	(10,388)	(275)	(9,228)
TOTAL OTHER FINANCING SOURCES (USES)	(604)	(10,388)	(275)	(9,228)
NET CHANGE IN FUND BALANCE	-	1,908	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	19,999	-	(5,282)
PRIOR PERIOD ADJUSTMENT	-	-	-	5,973
FUND BALANCE AT BEGINNING OF YEAR AS RESTATE	-	19,999	-	691
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	-	-
FUND BALANCE AT END OF YEAR	-	21,907	-	691

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2014

	Special Revenue Funds			
	566	567	585	589
	HCEPPR Coordination	Hospital Resource Deployment	Universal Newborn Hearing	Adol Health & Youth Dev
REVENUES				
Grant-in-aid	\$ 50,256	\$ 7,478	\$ -	\$ 100,000
Contract revenue	-	-	-	-
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	-	-	-
Inter agency	-	-	-	-
Intra agency	4,832	-	-	82,222
Vital record fees	-	-	-	-
Medicaid fees	-	-	-	-
Other income	-	-	-	1,546
TOTAL REVENUES	<u>55,088</u>	<u>7,478</u>	<u>-</u>	<u>183,768</u>
EXPENDITURES				
Direct salaries	28,917	-	-	84,796
Fringe benefits	15,940	-	-	46,560
Equipment	182	-	-	319
Inter agency	-	-	-	3,600
Intra agency	484	-	-	616
Other operating expenses	5,830	7,067	-	42,289
TOTAL EXPENDITURES	<u>51,353</u>	<u>7,067</u>	<u>-</u>	<u>178,180</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,735</u>	<u>411</u>	<u>-</u>	<u>5,588</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(3,735)	(411)	-	(5,500)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,735)</u>	<u>(411)</u>	<u>-</u>	<u>(5,500)</u>
NET CHANGE IN FUND BALANCE	-	-	-	88
FUND BALANCE AT BEGINNING OF YEAR	(208)	-	147	(72,160)
PRIOR PERIOD ADJUSTMENT	4,632	-	-	72,190
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED	4,424	-	147	30
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	(147)	-
FUND BALANCE AT END OF YEAR	<u><u>4,424</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>118</u></u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2014

	<u>Special Revenue Funds</u>	
	600 District 1-1 Admin Cadre	Total NonMajor Special Revenue Funds
REVENUES		
Grant-in-aid	\$ 66,000	\$ 3,611,915
Contract revenue	-	1,038,415
County	-	-
Other local funds	-	-
Fees	-	177,503
Inter agency	-	-
Intra agency	-	353,588
Vital record fees	-	-
Medicaid fees	-	242,459
Other income	-	62,787
TOTAL REVENUES	<u>66,000</u>	<u>5,486,667</u>
EXPENDITURES		
Direct salaries	-	1,823,640
Fringe benefits	-	943,062
Equipment	-	130,136
Inter agency	-	575,146
Intra agency	-	255,897
Other operating expenses	66,000	1,253,129
TOTAL EXPENDITURES	<u>66,000</u>	<u>4,981,010</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>505,657</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	13,710
Transfers out	-	(465,974)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(452,264)</u>
NET CHANGE IN FUND BALANCE	-	53,393
FUND BALANCE AT BEGINNING OF YEAR	-	423,334
PRIOR PERIOD ADJUSTMENT	-	82,795
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED	-	506,129
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	<u>-</u>	<u>(36,481)</u>
FUND BALANCE AT END OF YEAR	<u>-</u>	<u>523,041</u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 001 - GENERAL FUND
BALANCE SHEET
June 30, 2014

	2014
ASSETS	
Cash	\$ 1,281,927
Accounts receivables	25
Due from other funds	89,018
Due from other governments	162,574
Prepaid expenses	1,529
Inventory, at cost	74,789
	74,789
TOTAL ASSETS	\$ 1,609,862
 LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 1,911
Due to other funds	-
Due to other governments	52,825
Other liabilities	-
	-
TOTAL LIABILITIES	54,736
FUND BALANCE	
Reserved for prepaid expenses	1,529
Reserved for inventory	74,789
Unreserved - undesignated	1,478,808
	1,478,808
TOTAL FUND BALANCE	1,555,126
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,609,862

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 001 - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Year Ended June 30, 2014

	2014
REVENUES	
Grant-in-aid	\$ 1,451,625
Contract revenue	31,839
County	350,000
Other local funds	535
Fees	289,346
Inter agency	8,452
Intra agency	140,336
Vital record fees	256,963
Medicaid fees	75,686
Other income	212,156
	2,816,938
EXPENDITURES	
Direct salaries	899,955
Fringe benefits	488,019
Equipment	37,536
Inter agency	-
Intra agency	331,077
Other operating expenses	309,170
	2,065,757
TOTAL REVENUES	2,816,938
TOTAL EXPENDITURES	2,065,757
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	751,181
OTHER FINANCING SOURCES (USES)	
Transfers in	28,423
Transfers out	(507,772)
	(479,349)
TOTAL OTHER FINANCING SOURCES (USES)	(479,349)
NET CHANGE IN FUND BALANCE	271,832
FUND BALANCE AT BEGINNING OF YEAR	1,283,294
FUND BALANCE AT END OF YEAR	\$ 1,555,126

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 016 - STATE COMMUNITY CARE
BALANCE SHEET
June 30, 2014

	2014
ASSETS	
Cash	\$ 246,059
Accounts receivables	107,553
Long-Term Assets:	
Cash restricted for compensated absences	225,841
TOTAL ASSETS	\$ 579,453
 LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 25,481
Due to other funds	50
Long-Term Liabilities:	
Compensated absences payable	225,841
TOTAL LIABILITIES	251,372
FUND BALANCE	
Reserved for inventory	-
Unreserved - undesignated	328,081
TOTAL FUND BALANCE	328,081
TOTAL LIABILITIES AND FUND BALANCE	\$ 579,453

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 016 - STATE COMMUNITY CARE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Year Ended June 30, 2014

	2014
REVENUES	
Contract revenue	1,582,421
Intra agency	36,385
Other income	699
TOTAL REVENUES	1,619,505
EXPENDITURES	
Direct salaries	860,303
Fringe benefits	471,645
Equipment	12,150
Inter agency	3,220
Intra agency	12,669
Other operating expenses	164,763
TOTAL EXPENDITURES	1,524,750
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	94,755
OTHER FINANCING SOURCES (USES)	
Transfers in	-
Transfers out	(90,110)
TOTAL OTHER FINANCING SOURCES (USES)	(90,110)
NET CHANGE IN FUND BALANCE	4,645
FUND BALANCE AT BEGINNING OF YEAR	323,436
FUND BALANCE AT END OF YEAR	\$ 328,081

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 301 - WIC COST POOL
BALANCE SHEET
June 30, 2014

	2014
ASSETS	
Due from other governments	\$ 136,627
TOTAL ASSETS	\$ 136,627
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 3,373
Due to other funds	-
Due to other governments	1
Other liabilities	137,247
TOTAL LIABILITIES	140,621
FUND BALANCE	
Reserved for inventory	
Unreserved - undesignated	(3,994)
TOTAL FUND BALANCE	(3,994)
TOTAL LIABILITIES AND FUND BALANCE	\$ 136,627

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 301 - WIC COST POOL

STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE

For the Year Ended June 30, 2014

	2014
REVENUES	
Grant-in-aid	\$ 2,288,030
Contract revenue	-
County	-
Other local funds	930
Fees	-
Inter agency	41,487
Intra agency	98,193
Vital record fees	-
Medicaid fees	-
Other income	-
TOTAL REVENUES	2,428,640
EXPENDITURES	
Direct salaries	1,452,368
Fringe benefits	776,567
Inter agency	122,803
Intra agency	28,859
Other operating expenses	48,043
TOTAL EXPENDITURES	2,428,640
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-
OTHER FINANCING SOURCES (USES)	
Transfers in	-
Transfers out	-
TOTAL OTHER FINANCING SOURCES (USES)	-
NET CHANGE IN FUND BALANCE	-
FUND BALANCE AT BEGINNING OF YEAR	(3,994)
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-
FUND BALANCE AT END OF YEAR	\$ (3,994)

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 643 - WIC DIRECT COST
BALANCE SHEET
June 30, 2014

	2014
ASSETS	
Cash	\$ 367,912
Due from other governments	5,381
TOTAL ASSETS	\$ 373,293
 LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 225
Due to other funds	366,000
Due to other governments	2
Other liabilities	-
TOTAL LIABILITIES	366,227
 FUND BALANCE	
Reserved for inventory	
Unreserved - undesignated	7,066
TOTAL FUND BALANCE	7,066
 TOTAL LIABILITIES AND FUND BALANCE	\$ 373,293

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 643 - WIC DIRECT COST

*STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE*

For the Year Ended June 30, 2014

	2014
REVENUES	
Grant-in-aid	\$ 309,580
Contract revenue	-
County	-
Other local funds	-
Fees	-
Inter agency	-
Intra agency	-
Vital record fees	-
Medicaid fees	-
Other income	28
TOTAL REVENUES	309,608
EXPENDITURES	
Direct salaries	-
Fringe benefits	-
Equipment	49,817
Inter agency	-
Intra agency	-
Other operating expenses	100,095
TOTAL EXPENDITURES	149,912
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	159,696
OTHER FINANCING SOURCES (USES)	
Transfers in	-
Transfers out	(159,696)
TOTAL OTHER FINANCING SOURCES (USES)	(159,696)
NET CHANGE IN FUND BALANCE	-
FUND BALANCE AT BEGINNING OF YEAR	7,066
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-
FUND BALANCE AT END OF YEAR	\$ 7,066

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 007 - WIC NUTRITION EDUCATION

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 33,636	\$ 33,636	-
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>33,636</u>	<u>33,636</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Other operating expenses	33,636	33,636	-
TOTAL EXPENDITURES	<u>33,636</u>	<u>33,636</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>3,132</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 3,132</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 009 - WIC BREASTFEEDING

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 49,373	\$ 40,708	(8,665)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>49,373</u>	<u>40,708</u>	<u>(8,665)</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	11,335	(11,335)
Inter agency	-	-	-
Intra agency	-	-	-
Other operating expenses	49,373	29,373	20,000
TOTAL EXPENDITURES	<u>49,373</u>	<u>40,708</u>	<u>8,665</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>(2,802)</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ (2,802)</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 024 - CHILDREN'S FIRST 2

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Grant-in-aid	\$ 219,884	\$ 219,625	\$ (259)
Contract revenue	459	458	(1)
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	40,309	40,309	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>260,652</u>	<u>260,392</u>	<u>(260)</u>
EXPENDITURES			
Direct salaries	81,244	81,243	1
Fringe benefits	46,532	46,531	1
Equipment	6,244	-	6,244
Inter agency	76,908	76,908	-
Intra agency	5,913	5,913	-
Other operating expenses	31,341	37,327	(5,986)
TOTAL EXPENDITURES	<u>248,182</u>	<u>247,922</u>	<u>260</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>12,470</u>	<u>12,470</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(12,470)	(12,470)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(12,470)</u>	<u>(12,470)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 031 - TUBERCULOSIS CONTROL

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 179,702	\$ 179,702	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	9,961	9,961	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>189,663</u>	<u>189,663</u>	<u>-</u>
EXPENDITURES			
Direct salaries	80,824	80,824	-
Fringe benefits	45,613	45,613	-
Equipment	3,722	3,722	-
Inter agency	10,410	10,415	(5)
Intra agency	2,820	2,820	-
Other operating expenses	34,319	34,314	5
TOTAL EXPENDITURES	<u>177,708</u>	<u>177,708</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>11,955</u>	<u>11,955</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(11,955)	(11,955)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(11,955)</u>	<u>(11,955)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>(16,805)</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ (16,805)</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 040 - EH RISK ASSESSMENT

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Grant-in-aid	\$ 48,807	\$ 48,807	\$ -
Contract revenue	-	17,500	17,500
County	-	-	-
Other local funds	-	-	-
Fees	1,000	1,000	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	35,533	-	(35,533)
TOTAL REVENUES	<u>85,340</u>	<u>67,307</u>	<u>(18,033)</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	11,758	11,758	-
Inter agency	43,000	43,000	-
Intra agency	437	437	-
Other operating expenses	26,680	8,569	18,111
TOTAL EXPENDITURES	<u>81,875</u>	<u>63,764</u>	<u>18,111</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,465</u>	<u>3,543</u>	<u>78</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(3,465)	(3,465)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,465)</u>	<u>(3,465)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	78	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>18,133</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 18,211</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 056 - BREASTEST AND MORE

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 134,035	\$ 134,035	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	37,038	37,039	1
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>171,073</u>	<u>171,074</u>	<u>1</u>
EXPENDITURES			
Direct salaries	34,585	34,584	1
Fringe benefits	19,453	19,453	-
Equipment	-	-	-
Inter agency	23,185	23,288	(103)
Intra agency	5,142	5,142	-
Other operating expenses	83,547	83,497	50
TOTAL EXPENDITURES	<u>165,912</u>	<u>165,964</u>	<u>(52)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>5,161</u>	<u>5,110</u>	<u>(51)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(5,161)	(5,161)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,161)</u>	<u>(5,161)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	(51)	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>24,191</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 24,140</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 066 - IMMUNIZATION
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 184,052	\$ 184,052	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	56,865	56,865	-
TOTAL REVENUES	<u>240,917</u>	<u>240,917</u>	<u>-</u>
EXPENDITURES			
Direct salaries	52,391	52,391	-
Fringe benefits	29,357	29,357	-
Equipment	60,397	60,884	(487)
Inter agency	66,115	66,116	(1)
Intra agency	17,031	17,031	-
Other operating expenses	7,144	6,651	493
TOTAL EXPENDITURES	<u>232,435</u>	<u>232,430</u>	<u>5</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>8,482</u>	<u>8,487</u>	<u>5</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,653	1,653	-
Transfers out	(10,135)	(10,135)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(8,482)</u>	<u>(8,482)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	5	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>(31,548)</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ (31,543)</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 069 - SCHOOL BASED FLU PROJECT

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 11,650	\$ 11,650	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>11,650</u>	<u>11,650</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	4,410	4,742	(332)
Inter agency	-	-	-
Intra agency	-	-	-
Other operating expenses	6,599	6,262	337
TOTAL EXPENDITURES	<u>11,009</u>	<u>11,004</u>	<u>5</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>641</u>	<u>646</u>	<u>5</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(641)	(641)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(641)</u>	<u>(641)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	5	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>21</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 26</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 076 - ORAL HEALTH

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 124,000	\$ 124,000	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	83,590	77,997	(5,593)
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
	-	-	-
TOTAL REVENUES	<u>207,590</u>	<u>201,997</u>	<u>(5,593)</u>
EXPENDITURES			
Direct salaries	122,124	122,123	1
Fringe benefits	70,983	68,378	2,605
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	1,612	874	738
Other operating expenses	5,941	3,692	2,249
	-	-	-
TOTAL EXPENDITURES	<u>200,660</u>	<u>195,067</u>	<u>5,593</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>6,930</u>	<u>6,930</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(6,930)	(6,930)	-
	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(6,930)</u>	<u>(6,930)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	-	5,793	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 5,793</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 094 - RYAN WHITE AIDS PROJECT

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 194,218	\$ 190,257	\$ (3,961)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	1,528	1,528	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>195,746</u>	<u>191,785</u>	<u>(3,961)</u>
EXPENDITURES			
Direct salaries	37,126	37,125	1
Fringe benefits	19,755	19,754	1
Equipment	7,032	7,032	-
Inter agency	3,860	745	3,115
Intra agency	16,987	16,987	-
Other operating expenses	103,285	102,441	844
TOTAL EXPENDITURES	<u>188,045</u>	<u>184,084</u>	<u>3,961</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>7,701</u>	<u>7,701</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(7,701)	(7,701)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(7,701)</u>	<u>(7,701)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	-	(2,037)	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ (2,037)</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 108 - ENHANCING BREAST & CERVICAL CANCER SCREENING IN GA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 20,001	\$ 19,996	\$ (5)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
WIC	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>20,001</u>	<u>19,996</u>	<u>(5)</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	4,349	4,349	-
Intra agency	909	909	-
Other operating expenses	14,743	14,701	42
TOTAL EXPENDITURES	<u>20,001</u>	<u>19,959</u>	<u>42</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>37</u>	<u>37</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	37	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 37</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 109 - AMPLIFICATION INTERVENTION

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

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

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 112 - EARLY INTERVENTION SUPPORT

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 194,912	\$ 188,294	\$ (6,618)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
WIC	-	-	-
Inter agency	-	-	-
Intra agency	7,263	7,263	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>202,175</u>	<u>195,557</u>	<u>(6,618)</u>
EXPENDITURES			
Direct salaries	99,981	98,870	1,111
Fringe benefits	31,973	31,374	599
Equipment	5,500	3,000	2,500
Inter agency	-	-	-
Intra agency	38,105	38,102	3
Other operating expenses	15,601	13,180	2,421
TOTAL EXPENDITURES	<u>191,160</u>	<u>184,526</u>	<u>6,634</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>11,015</u>	<u>11,031</u>	<u>16</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(11,015)	(11,015)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(11,015)</u>	<u>(11,015)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	16	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>35,551</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 35,567</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 133- CRI LAW ENFORCEMENT

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 2,892	2,891	\$ (1)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>2,892</u>	<u>2,891</u>	<u>(1)</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Other operating expenses	2,687	2,686	1
TOTAL EXPENDITURES	<u>2,687</u>	<u>2,686</u>	<u>1</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>205</u>	<u>205</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(205)	(205)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(205)</u>	<u>(205)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	-	-	
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 185 - DENTAL LAB

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ -	\$ -	\$ -
Contract revenue	74,180	74,180	-
County	-	-	-
Other local funds	16,250	-	(16,250)
Fees	204,566	131,165	(73,401)
Inter agency	-	-	-
Intra agency	22,833	22,833	-
Vital record fees	-	-	-
Medicaid fees	-	180,082	180,082
Other income	-	-	-
TOTAL REVENUES	<u>317,829</u>	<u>408,260</u>	<u>90,431</u>
EXPENDITURES			
Direct salaries	105,938	105,938	-
Fringe benefits	57,575	57,575	-
Equipment	6,039	6,912	(873)
Inter agency	-	-	-
Intra agency	65,887	65,887	-
Other operating expenses	81,730	80,839	891
TOTAL EXPENDITURES	<u>317,169</u>	<u>317,151</u>	<u>18</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>660</u>	<u>91,109</u>	<u>90,449</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(660)	(660)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(660)</u>	<u>(660)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	90,449	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>226,038</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 316,487</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 215 - SCHOOL HEALTH NURSE

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ -	\$ -	\$ -
Contract revenue	556,587	556,587	-
County	-	-	-
Other local funds	16,023	-	(16,023)
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	13,000	13,000
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>572,610</u>	<u>569,587</u>	<u>(3,023)</u>
EXPENDITURES			
Direct salaries	323,846	351,952	(28,106)
Fringe benefits	193,741	202,605	(8,864)
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	3,924	4,806	(882)
Other operating expenses	19,748	14,778	4,970
TOTAL EXPENDITURES	<u>541,259</u>	<u>574,141</u>	<u>(32,882)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>31,351</u>	<u>(4,554)</u>	<u>(35,905)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(31,351)	(31,351)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(31,351)</u>	<u>(31,351)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	(35,905)	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>134,784</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 98,879</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 238 - TANF TEEN

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ -	\$ -	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Other operating expenses	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	-	46,032	
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	<u>-</u>	<u>(46,032)</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 245 - EPI CAPACITY

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 57,051	57,051	-
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	20,549	20,550	1
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	209	209	-
TOTAL REVENUES	<u>77,809</u>	<u>77,810</u>	<u>1</u>
EXPENDITURES			
Direct salaries	45,784	45,784	-
Fringe benefits	25,817	25,816	1
Equipment	245	245	-
Inter agency	-	-	-
Intra agency	437	437	-
Other operating expenses	2,388	2,388	-
TOTAL EXPENDITURES	<u>74,671</u>	<u>74,670</u>	<u>1</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,138</u>	<u>3,140</u>	<u>2</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(3,138)	(3,138)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,138)</u>	<u>(3,138)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	2	
FUND BALANCE AT BEGINNING OF YEAR	-	(35,068)	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ (35,066)</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 247 - PH EMERGENCY PREPAREDNESS

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ -	\$ -	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Other operating expenses	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	-	4,623	
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	<u>-</u>	<u>(4,623)</u>	
FUND BALANCE AT END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 270 - BP1-5 PH EMERGENCY PREPAREDNESS (PHEP)

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 382,720	\$ 382,720	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	13,015	13,015	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>395,735</u>	<u>395,735</u>	<u>-</u>
EXPENDITURES			
Direct salaries	156,873	156,873	-
Fringe benefits	88,835	88,834	1
Equipment	98	1,010	(912)
Inter agency	-	-	-
Intra agency	1,747	1,747	-
Other operating expenses	61,273	60,360	913
TOTAL EXPENDITURES	<u>308,826</u>	<u>308,824</u>	<u>2</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>86,909</u>	<u>86,911</u>	<u>2</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(86,909)	(86,909)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(86,909)</u>	<u>(86,909)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	2	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>103</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 105</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 273 - BIOTERRORISM - TRAINING

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 58,137	\$ 58,137	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>58,137</u>	<u>58,137</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	2,882	2,882	-
Inter agency	686	686	-
Intra agency	-	-	-
Other operating expenses	10,238	10,238	-
TOTAL EXPENDITURES	<u>13,806</u>	<u>13,806</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>44,331</u>	<u>44,331</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(44,331)	(44,331)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(44,331)</u>	<u>(44,331)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 280 - EPI CAPACITY/ADDITIONAL

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

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

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 283 - STD PREVENTIVE CLINICAL SERVICES

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 11,667	\$ 11,667	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>11,667</u>	<u>11,667</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	7,038	7,038	-
Intra agency	810	810	-
Other operating expenses	-	-	-
TOTAL EXPENDITURES	<u>7,848</u>	<u>7,848</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,819</u>	<u>3,819</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	<u>(3,819)</u>	<u>(3,819)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,819)</u>	<u>(3,819)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 306 - YOUTH DEVELOPMENT COORDINATION

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ -	\$ -	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Other operating expenses	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	-	(14,593)	
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	<u>-</u>	<u>14,593</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 329 - BREAST FEEDING PEER COUNSELING

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 62,254	\$ 46,389	\$ (15,865)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>62,254</u>	<u>46,389</u>	<u>(15,865)</u>
EXPENDITURES			
Direct salaries	40,460	35,948	4,512
Fringe benefits	483	521	(38)
Equipment	-	-	-
Inter agency	3,495	-	3,495
Intra agency	-	-	-
Other operating expenses	14,392	6,496	7,896
TOTAL EXPENDITURES	<u>58,830</u>	<u>42,965</u>	<u>15,865</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES)	<u>3,424</u>	<u>3,424</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(3,424)	(3,424)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,424)</u>	<u>(3,424)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>51</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 51</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 333 - YOUTH DEVELOPMENT COORDINATOR - SALARY

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 69,985	\$ 69,985	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>69,985</u>	<u>69,985</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Other operating expenses	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES)	<u>69,985</u>	<u>69,985</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	<u>(69,985)</u>	<u>(69,985)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(69,985)</u>	<u>(69,985)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 362 - FEDERAL FUNDS TITLE III RYAN WHITE

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ -	\$ -	\$ -
Contract revenue	365,098	365,098	-
County	-	-	-
Other local funds	-	-	-
Fees	-	8,742	8,742
Inter agency	-	-	-
Intra agency	5,419	5,419	-
Vital record fees	-	-	-
Medicaid fees	-	4,650	4,650
Other income	-	-	-
TOTAL REVENUES	<u>370,517</u>	<u>383,909</u>	<u>13,392</u>
EXPENDITURES			
Direct salaries	150,077	150,077	-
Fringe benefits	79,978	79,978	-
Equipment	2,138	2,138	-
Inter agency	79	80	(1)
Intra agency	14,271	14,271	-
Other operating expenses	99,438	99,437	1
TOTAL EXPENDITURES	<u>345,981</u>	<u>345,981</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES)	<u>24,536</u>	<u>37,928</u>	<u>13,392</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(24,536)	(24,536)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(24,536)</u>	<u>(24,536)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	13,392	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>33,739</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 47,131</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 370 - HISPANIC SERVICES

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ -	\$ -	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Other operating expenses	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	-	1,585	
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	<u>-</u>	<u>(1,585)</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 401 - FAMILY PLANNING COST POOL

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 356,012	\$ 356,012	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	106,806	36,596	(70,210)
Inter agency	-	-	-
Intra agency	2,445	2,445	-
Vital record fees	-	-	-
Medicaid fees	-	57,727	57,727
Other income	498	3,667	3,169
TOTAL REVENUES	<u>465,761</u>	<u>456,447</u>	<u>(9,314)</u>
EXPENDITURES			
Direct salaries	132,700	129,074	3,626
Fringe benefits	47,753	47,752	1
Equipment	6,936	6,936	-
Inter agency	154,384	154,383	1
Intra agency	13,124	13,124	-
Other operating expenses	75,198	61,730	13,468
TOTAL EXPENDITURES	<u>430,095</u>	<u>412,999</u>	<u>17,096</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>35,666</u>	<u>43,448</u>	<u>7,782</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(35,666)	(35,666)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(35,666)</u>	<u>(35,666)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	7,782	
FUND BALANCE AT BEGINNING OF YEAR	-	19,447	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 27,229</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 404 - EPSDT COST POOL

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ -	\$ -	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Other operating expenses	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	-	(1,166)	
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	<u>-</u>	<u>1,166</u>	
FUND BALANCE AT END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 405 - STATE CERVICAL CANCER SCREENING

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 79,200	\$ 79,196	\$ (4)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>79,200</u>	<u>79,196</u>	<u>(4)</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	9,610	9,610	-
Intra agency	3,971	3,971	-
Other operating expenses	61,927	61,869	58
TOTAL EXPENDITURES	<u>75,508</u>	<u>75,450</u>	<u>58</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,692</u>	<u>3,746</u>	<u>54</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(3,692)	(3,692)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,692)</u>	<u>(3,692)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	54	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>797</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 851</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 409 - CHILDREN'S MEDICAL SERVICES COST POOL

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 419,783	\$ 418,929	\$ (854)
Contract revenue	789	789	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	4,389	4,389	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>424,961</u>	<u>424,107</u>	<u>(854)</u>
EXPENDITURES			
Direct salaries	52,124	52,124	-
Fringe benefits	29,203	29,202	1
Equipment	1,436	-	1,436
Inter agency	138,260	138,259	1
Intra agency	24,815	24,815	-
Other operating expenses	164,015	164,599	(584)
TOTAL EXPENDITURES	<u>409,853</u>	<u>408,999</u>	<u>854</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>15,108</u>	<u>15,108</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	12,057	12,057	-
Transfers out	(27,165)	(27,165)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(15,108)</u>	<u>(15,108)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	-	(2,865)	
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	157	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ (2,708)</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 417 - REDUCTION OF TOBACCO USE

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 7,275	\$ 7,275	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>7,275</u>	<u>7,275</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	5,198	5,198	-
Other operating expenses	1,677	1,677	-
TOTAL EXPENDITURES	<u>6,875</u>	<u>6,875</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES (UNDER EXPENDITURES)	<u>400</u>	<u>400</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(400)	(400)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(400)</u>	<u>(400)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>339</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 339</u>	

See Accompanying Notes to Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 424 - CERVICAL CANCER EDUCATION & PREVENTION

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 15,080	\$ 15,080	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>15,080</u>	<u>15,080</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	244	244	-
Other operating expenses	14,007	14,007	-
TOTAL EXPENDITURES	<u>14,251</u>	<u>14,251</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES (UNDER EXPENDITURES)	<u>829</u>	<u>829</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(829)	(829)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(829)</u>	<u>(829)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

See Accompanying Notes to Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 443 - WIC DIETETIC INTERNSHIP

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 23,272	\$ 23,272	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>23,272</u>	<u>23,272</u>	<u>-</u>
EXPENDITURES			
Direct salaries	20,412	20,412	-
Fringe benefits	317	317	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Other operating expenses	1,263	1,263	-
TOTAL EXPENDITURES	<u>21,992</u>	<u>21,992</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,280</u>	<u>1,280</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(1,280)	(1,280)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,280)</u>	<u>(1,280)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 460 - CHILDREN'S MEDICAL SERVICES NEWBORN HEARING

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 20,612	\$ 19,465	\$ (1,147)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>20,612</u>	<u>19,465</u>	<u>(1,147)</u>
EXPENDITURES			
Direct salaries	9,306	8,834	472
Fringe benefits	5,402	5,004	398
Equipment	-	-	-
Inter agency	161	132	29
Intra agency	474	474	-
Other operating expenses	4,135	3,887	248
TOTAL EXPENDITURES	<u>19,478</u>	<u>18,331</u>	<u>1,147</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,134</u>	<u>1,134</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(1,134)	(1,134)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,134)</u>	<u>(1,134)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	-	(667)	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ (667)</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 461 - OUTPATIENT UNHSI/AUDIOLOGY SUPPORT

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 44,538	\$ 43,755	\$ (783)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	4,033	4,033	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>48,571</u>	<u>47,788</u>	<u>(783)</u>
EXPENDITURES			
Direct salaries	24,737	24,737	-
Fringe benefits	13,871	13,869	2
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Other operating expenses	7,513	6,731	782
TOTAL EXPENDITURES	<u>46,121</u>	<u>45,337</u>	<u>784</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,450</u>	<u>2,451</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(2,450)	(2,450)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,450)</u>	<u>(2,450)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	1	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 1</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 464 - STATE BREAST AND CERVICAL CANCER SCREENING

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 89,000	\$ 89,000	\$ -
Contract revenue	53,889	23,803	(30,086)
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	500	500	-
TOTAL REVENUES	<u>143,389</u>	<u>113,303</u>	<u>(30,086)</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	21,662	21,662	-
Intra agency	28,139	28,139	-
Other operating expenses	88,511	82,904	5,607
TOTAL EXPENDITURES	<u>138,312</u>	<u>132,705</u>	<u>5,607</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>5,077</u>	<u>(19,402)</u>	<u>(24,479)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(5,077)	(5,077)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,077)</u>	<u>(5,077)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	(24,479)	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>42,160</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 17,681</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 466 - HEALTH PROMOTION INITIATIVE

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 65,000	\$ 65,000	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	3,653	3,653	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>68,653</u>	<u>68,653</u>	<u>-</u>
EXPENDITURES			
Direct salaries	28,709	28,709	-
Fringe benefits	16,502	16,501	1
Equipment	3,211	3,211	-
Inter agency	-	-	-
Intra agency	437	437	-
Other operating expenses	15,135	15,136	(1)
TOTAL EXPENDITURES	<u>63,994</u>	<u>63,994</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>4,659</u>	<u>4,659</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(4,659)	(4,659)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,659)</u>	<u>(4,659)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>(8,140)</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ (8,140)</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 471 SPECIAL RAPE PREVENTION & EDUCATION

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 12,948	\$ 12,948	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>12,948</u>	<u>12,948</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Other operating expenses	12,298	12,289	9
TOTAL EXPENDITURES	<u>12,298</u>	<u>12,289</u>	<u>9</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>650</u>	<u>659</u>	<u>9</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(650)	(650)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(650)</u>	<u>(650)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	9	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 9</u>	

See Accompanying Notes to Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 498 - PH EMERGENCY PREPAREDNESS

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 10,953	10,953	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>10,953</u>	<u>10,953</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Other operating expenses	10,349	10,349	-
TOTAL EXPENDITURES	<u>10,349</u>	<u>10,349</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>604</u>	<u>604</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(604)	(604)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(604)</u>	<u>(604)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	-	-	
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 543 - INFANTS AND TODDLERS

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 172,847	\$ 55,910	(116,937)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>172,847</u>	<u>55,910</u>	<u>(116,937)</u>
EXPENDITURES			
Direct salaries	44,700	-	44,700
Fringe benefits	25,432	-	25,432
Equipment	5,000	3,828	1,172
Inter agency	-	-	-
Intra agency	3,430	1,311	2,119
Other operating expenses	83,897	38,475	45,422
TOTAL EXPENDITURES	<u>162,459</u>	<u>43,614</u>	<u>118,845</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>10,388</u>	<u>12,296</u>	<u>1,908</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(10,388)	(10,388)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(10,388)</u>	<u>(10,388)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	1,908	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>19,999</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 21,907</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 549 - PHYSICAL ACTIVITY & HEALTHY EATING

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 5,000	\$ 5,000	-
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>5,000</u>	<u>5,000</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Other operating expenses	4,725	4,725	-
TOTAL EXPENDITURES	<u>4,725</u>	<u>4,725</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>275</u>	<u>275</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(275)	(275)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(275)</u>	<u>(275)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

See Accompanying Notes to Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 559 - FAMILY PLANNING REALIGNMENT

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 167,784	\$ 167,784	-
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	3,100	3,100	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>170,884</u>	<u>170,884</u>	<u>-</u>
EXPENDITURES			
Direct salaries	92,305	92,305	-
Fringe benefits	52,129	52,128	1
Equipment	-	-	-
Inter agency	14,874	14,875	(1)
Intra agency	911	911	-
Other operating expenses	1,437	1,437	-
TOTAL EXPENDITURES	<u>161,656</u>	<u>161,656</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>9,228</u>	<u>9,228</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(9,228)	(9,228)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(9,228)</u>	<u>(9,228)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	-	(5,282)	
PRIOR PERIOD ADJUSTMENT	-	5,973	
FUND BALANCE AT BEGINNING OF YEAR, AS RESTATE	<u>-</u>	<u>691</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 691</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 566 - HCEPPR COORDINATION

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 67,914	\$ 50,256	(17,658)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	4,832	4,832	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>72,746</u>	<u>55,088</u>	<u>(17,658)</u>
EXPENDITURES			
Direct salaries	28,917	28,917	-
Fringe benefits	15,940	15,940	-
Equipment	182	182	-
Inter agency	-	-	-
Intra agency	484	484	-
Other operating expenses	23,488	5,830	17,658
TOTAL EXPENDITURES	<u>69,011</u>	<u>51,353</u>	<u>17,658</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,735</u>	<u>3,735</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(3,735)	(3,735)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,735)</u>	<u>(3,735)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	-	(208)	
PRIOR PERIOD ADJUSTMENT	-	4,632	
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED	<u>-</u>	<u>4,424</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 4,424</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 567 - HOSPITAL RESOURCE DEPLOYMENT

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

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

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 585 - UNIVERSAL NEWBORN HEARING AND SCREENING (UNHS)

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ -	\$ -	-
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Other operating expenses	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>147</u>	
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	<u>-</u>	<u>(147)</u>	
FUND BALANCE AT END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 589 - ADOLESCENT HEALTH & YOUTH DEVELOPMENT (AHYD)

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 100,000	\$ 100,000	-
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	82,221	82,222	1
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	1,545	1,546	1
TOTAL REVENUES	<u>183,766</u>	<u>183,768</u>	<u>2</u>
EXPENDITURES			
Direct salaries	84,796	84,796	-
Fringe benefits	46,561	46,560	1
Equipment	319	319	-
Inter agency	3,599	3,600	(1)
Intra agency	616	616	-
Other operating expenses	42,375	42,289	86
TOTAL EXPENDITURES	<u>178,266</u>	<u>178,180</u>	<u>86</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>5,500</u>	<u>5,588</u>	<u>88</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(5,500)	(5,500)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,500)</u>	<u>(5,500)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	88	
FUND BALANCE AT BEGINNING OF YEAR	-	(72,160)	
PRIOR PERIOD ADJUSTMENT	-	72,190	
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED	<u>-</u>	<u>30</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 118</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT PUBLIC HEALTH PROGRAM

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

PROGRAM 600 - DISTRICT 1-1 ADMIN CADRE

SCHEDULE OF REVENUES, EXPENDITURES AND

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

For the Year Ended June 30, 2014

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

See Accompanying Notes to Basic Financial Statements



Mailing addresses:
Post Office Box 1614
Rome, Georgia 30162-1614

ReadMartin&Slickman,
Certified Public Accountants, LLP

Business locations:
201 E. 1st Street
Rome, Georgia 30161
706.291.7390

Post Office Box T
Cedartown, Georgia 30125

rms-cpas.com

405 N. Main Street
Cedartown, Georgia 30125
770.748.0910

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

Board of Directors
Floyd County Health Department
Public Health Program
Rome, Georgia

Report on Compliance for Each Major Federal Program

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

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 Floyd County Health Department'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 Floyd County Health Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Floyd County Health Department, 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 Floyd County Health Department 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 Floyd County Health Department'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 Floyd County Health Department's internal control over compliance.

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

Read Martin + Shekman CPA LLP

Rome, Georgia

January 30, 2015

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2014

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

Internal Control over major programs:	
Material weakness (es) identified	none
Reportable conditions identified not considered to be material weakness	none
Type of auditor's report issued on compliance for major programs:	unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a):	none

Identification of major programs

<u>CFDA #s</u>	<u>Name of Federal Program or Cluster</u>	
10.557	Special Supplemental Nutrition Program for Women, Infants, & Children	
93.558	Temporary Assistance for Needy Families	
93.918	Provide Outpatient Early Intervention Services with Respect to HIV	
Dollar threshold used to distinguish between Type A and Type B programs:		\$300,000
Auditee qualified as low-risk auditee		yes

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2014

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
Department of Agriculture:		
Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	\$ 2,741,615
Department of Health and Human Services:		
Public Health Emergency Preparedness	93.069	454,701
Injury Prevention & Control Research and State & Community Based Programs	93.136	12,948
Family Planning Services	93.217	151,006
Immunization Grants	93.268	184,052
Investigations and Technical Assistance	93.283	141,310
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.539	11,650
Temporary Assistance for Needy Families	93.558	456,012
Medicare_Supplementary Medical Insurance	93.744	19,996
National Bioterrorism Hospital Preparedness Program	93.889	57,734
HIV Care Formula Grants	93.917	190,257
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	365,098
HIV Prevention Activities_Health Dept. Based Assistance Programs for Chronic Disease Prevention and Control	93.940	15,080
Preventive Health & Health Services Block Grant	93.945	5,000
Preventive Health & Health Services Block Grant	93.991	48,807
Maternal and Child Health Services Block Grant to the States	93.994	317,508
Preventive Health Services Sexually Transmitted Diseases Control Grants	93.977	11,667
Total Federal Expenditures		<u>\$ 5,184,441</u>

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2014

Note 1 - General

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

Note 2 - Basis of Accounting

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

Note 3 - Relationship to Federal Financial Reports

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2014

Schedule of Prior Audit Findings

No prior year findings.