

LOWNDES COUNTY BOARD OF HEALTH
A COMPONENT UNIT OF LOWNDES COUNTY
FINANCIAL STATEMENTS AND
REQUIRED SUPPLEMENTAL INFORMATION

Year Ended June 30, 2014

TABLE OF CONTENTS

	<u>Page No.</u>
INDEPENDENT AUDITOR'S REPORT	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS - Required Supplemental Information	4-7
FINANCIAL STATEMENTS	
Statement of Net Position	8
Statement of Activities	9
Balance Sheet – Governmental Funds	10
Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Component Unit Financial Statements	13-22
<u>REQUIRED SUPPLEMENTAL INFORMATION</u>	
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget (Non-GAAP) Basis and Actual – General Fund	23
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget (Non-GAAP) Basis and Actual – Special Programs Special Revenue Fund	24
Notes to the Required Supplemental Information	25
<u>SUPPLEMENTARY INFORMATION</u>	
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budgetary Basis and Actual – Public Health	26
Schedule of Changes in Fund Balances – Budgetary Basis	27
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budgetary Basis and Actual – Special Revenue Fund Type	28 – 81
Schedule of Auditor's Proposed Financial Settlement	82

TABLE OF CONTENTS - CONTINUED

	<u>Page No.</u>
<u>GOVERNMENTAL AUDITING STANDARDS REQUIREMENTS</u>	
Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Component Unit Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	83 - 84
<u>SINGLE AUDIT SECTION</u>	
Independent Auditor's Report on Compliance For Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	85 - 86
Schedule of Findings and Questioned Costs	87 - 88
Schedule of Expenditures of Federal Awards	89 - 91
<u>OTHER STATE REQUIREMENTS</u>	
Schedule of State Contractual Assistance	92 - 93



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Lowndes County Board of Health
A Component Unit of Lowndes County
Valdosta, Georgia

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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To the Board of Directors
Lowndes County Board of Health
A Component Unit of Lowndes County
Page Two

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 7 and 23 through 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 Lowndes County Board of Health's basic financial statements. The supplementary information listed in the table of contents as "supplementary information" on pages 26 through 82 and "schedule of state contractual assistance" on pages 92 through 93 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 supplementary information listed in the table of contents on pages 26 through 82 and pages 92 through 93 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

To the Board of Directors
Lowndes County Board of Health
A Component Unit of Lowndes County
Page Three

directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information identified 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2014 on our consideration of the Lowndes County Board of Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lowndes County Board of Health's internal control over financial reporting and compliance.

~~Fowler, Holley, Rambo + Stalvey, P.C.~~
Fowler, Holley, Rambo & Stalvey, P.C.

Valdosta, Georgia
December 30, 2014

LOWNDES COUNTY BOARD OF HEALTH
Management's Discussion and Analysis
Required Supplemental Information
For the Year Ended June 30, 2014

As Management of the Lowndes County Board of Health, we offer readers of the Board of Health's basic financial statements this narrative overview and analysis of the financial activities of the Board for the year ending June 30, 2014. We encourage our readers to consider the information presented within this Management's discussion and analysis in conjunction with the basic financial statements. The intent of this discussion and analysis is to look at the Board of Health's financial performance as a whole.

Financial Highlights

Key financial highlights for FY14 are as follows:

The Board of Health total net position increased by \$22,948.

At year end the Board of Health's governmental funds reported an ending fund balance of \$1,958,182 in the General Fund with \$943,460 restricted as prior year program income for the next year and an ending fund balance of \$581,627 in the Special Programs Fund which is restricted for each programs' defined purposes.

Overview of the Financial Statements

This annual report consists of two distinct series of financial statements: government-wide and fund.

The government-wide reports are designed to show the Board of Health as a sum of its significant fund activities. The Statement of Net Position and Statement of Activities provide information about the governmental-type activities of the whole Board of Health, presenting both an aggregate view of Board of Health finances and a longer-term view of those finances.

Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the Board of Health's most significant funds which included the general fund and the special programs fund.

Reporting the Board of Health as a Whole

Statement of Net Position and the Statement of Activities

The statement of net position presents information on all of the Board of Health's assets and liabilities, with the difference between the two reported as net position. The statement of activities presents information showing how the Board of Health's net position changed during the current year.

LOWNDES COUNTY BOARD OF HEALTH
Management's Discussion and Analysis
Required Supplemental Information
For the Year Ended June 30, 2014

These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

The change in net position is important because it tells the reader whether, for the Board of Health as a whole, the financial position of the Board of Health has improved or diminished. However, in evaluating the overall position of the Board of Health, nonfinancial information such as changes in the Board of Health's grant funding and the need for new capital equipment also need to be considered.

In the statement of net position and the statement of activities, the Board of Health has one kind of activity:

Governmental Activities—All of the Board of Health's programs and services are reported here, which include public health services. These services are funded primarily by grants and charges for services.

Reporting the Board of Health's Most Significant Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for a specific activity or objective. The funds of the Board of Health are all governmental funds. The fund financial statements provide detailed information about the Board of Health's major funds. The Board of Health's major governmental funds are the General Fund and the Special Programs Fund.

Governmental Funds. All of the public health services of the Board of Health are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. Governmental fund statements provide a detailed short-term view of the Board of Health's general government operations and the basic services provided. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the Board of Health's programs.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the financial information provided on the government-wide and fund financial statements.

LOWNDES COUNTY BOARD OF HEALTH.
 Management's Discussion and Analysis
 Required Supplemental Information
 For the Year Ended June 30, 2014

The Board of Health as a Whole

The following table reflects the condensed Statement of Net Position:

The Board of Health's net position increased \$22,948 from \$2,448,149 to \$2,471,097. The Board of Health's unrestricted net position is \$445,558.

	<u>Governmental Activities</u>		<u>Total Percentage Change 2013-2014</u>
	<u>2014</u>	<u>2013</u>	
Assets			
Current and Other Assets	\$ 3,108,267	\$ 2,518,635	23.41%
Capital Assets, Net	<u>500,452</u>	<u>487,949</u>	2.56%
Total Assets	<u>3,608,719</u>	<u>3,006,584</u>	<u>20.03%</u>
Liabilities			
Current and Other Liabilities	<u>1,137,622</u>	<u>558,435</u>	103.72%
Total Liabilities	<u>1,137,622</u>	<u>558,435</u>	<u>103.72%</u>
Net Position			
Invested in Capital Assets	500,452	487,949	2.56%
Restricted	1,525,087	1,498,932	1.74%
Unrestricted	<u>445,558</u>	<u>461,268</u>	-3.41%
Total Net Position	<u>\$ 2,471,097</u>	<u>\$ 2,448,149</u>	<u>0.94%</u>

The following table shows the revenue and expenses and the changes in net position.

	<u>Governmental Activities</u>		<u>Total Percentage Change 2013-2014</u>
	<u>2014</u>	<u>2013</u>	
Revenues			
Program Revenues			
Charges for Services	\$ 1,279,380	\$ 1,231,365	3.90%
Operating Grants and Contributions	<u>11,167,890</u>	<u>11,390,774</u>	-1.96%
Total Program Revenues	<u>12,447,270</u>	<u>12,622,139</u>	<u>-1.39%</u>
General Revenues			
General Revenues	-	-	0.00%
Total General Revenues	-	-	0.00%
Total Revenues	<u>12,447,270</u>	<u>12,622,139</u>	<u>-1.39%</u>
Program Expenses			
Health	<u>12,424,320</u>	<u>12,242,223</u>	1.49%
Total Expenses	<u>12,424,320</u>	<u>12,242,223</u>	1.49%
Increase (Decrease) in Net Position	22,950	379,916	-93.96%
Net Position, Beginning	<u>2,448,149</u>	<u>2,068,233</u>	18.37%
Net Position, Ending	<u>\$ 2,471,099</u>	<u>\$ 2,448,149</u>	<u>0.94%</u>

LOWNDES COUNTY BOARD OF HEALTH
Management's Discussion and Analysis
Required Supplemental Information
For the Year Ended June 30, 2014

Governmental Funds.

The increase in net position in the governmental activities is due mainly to increases in fee revenue.

The Board of Health Funds

The Board of Health's governmental funds are accounted for using the modified accrual basis of accounting. The total revenues of the governmental funds were \$12,447,268 and the expenditures were \$12,404,976. The General Fund had revenue over expenditures of \$67,607 and the Special Programs Fund had expenditures over revenue of \$25,315.

General Fund Budgeting Highlights

Budgets are prepared annually and submitted to the Georgia Department of Public Health for approval. Budgets are amended during the year as the need arises due to unexpected changes in funding or expenditure categories. All amendments also have to be approved.

The Board of Health was over budgeted revenue by \$67,606 excluding the prior year income of \$891,990. Expenditures were under budget by \$1.

Capital Assets

For the fiscal year FY14 the Board of Health increased capital assets by \$148,650 and reduced capital assets by \$29,526 for a total of \$2,708,757 before accumulated depreciation. The capital assets consist of medical and office equipment and vehicles. Additional information on capital assets can be found in note 4.

Economic Factors

The ability to provide services by the Board of Health is dependent on state and federal grants and fees generated for services. These revenue sources may vary from year to year.

Request for Information

This financial report is designed to provide a general overview of the Board of Health's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or request for additional information should be addressed to the South Health District Finance Director, 325 West Savannah Avenue, Valdosta, Georgia 31603.

LOWNDES COUNTY BOARD OF HEALTH
 STATEMENT OF NET POSITION
 June 30, 2014

	Primary Government
	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,784,422
Due from others	185,665
Due from other governments	1,138,180
Capital assets, net	<u>500,452</u>
TOTAL ASSETS	\$ <u>3,608,719</u>
LIABILITIES	
Due to other governments	\$ 567,474
Accrued liabilities	984
Long-term liabilities:	
Due within one year:	
Compensated absences payable	324,423
Due in more than one year:	
Compensated absences payable	<u>244,741</u>
TOTAL LIABILITIES	<u>1,137,622</u>
NET POSITION	
Investment in capital assets	500,452
Restricted	1,525,087
Unrestricted	<u>445,558</u>
TOTAL NET POSITION	\$ <u>2,471,097</u>

The accompanying notes are an integral part of these financial statements.

LOWNDES COUNTY BOARD OF HEALTH
 STATEMENT OF ACTIVITIES
 For the Year Ended June 30, 2014

<u>Function/Program</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position Primary Government</u>
		<u>Charges for Services</u>	<u>Operating Grants, Contributions, And Interest</u>	<u>Governmental Activities</u>
Governmental Activities				
Health	\$ 12,424,320	\$ 1,279,380	\$ 11,167,888	\$ 22,948
Total Governmental Activities	\$ 12,424,320	\$ 1,279,380	\$ 11,167,888	\$ 22,948
		General Revenues		-
		Total General Revenues		-
		Change in Net Position		22,948
		Net Position, Beginning of Year		2,448,149
		Net Position, End of Year		\$ 2,471,097

The accompanying notes are an integral part of these financial statements.

LOWNDES COUNTY BOARD OF HEALTH
 GOVERNMENTAL FUNDS
 BALANCE SHEET
 June 30, 2014

	General	Special Programs	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash	\$ 1,311,810	\$ 472,612	\$ 1,784,422
Due from other fund	616,385	-	616,385
Due from others	15,780	169,885	185,665
Due from other governments	<u>131,557</u>	<u>1,006,623</u>	<u>1,138,180</u>
TOTAL ASSETS	<u>\$ 2,075,532</u>	<u>\$ 1,649,120</u>	<u>\$ 3,724,652</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Due to other fund	\$ -	\$ 616,385	\$ 616,385
Due to other governments	116,918	450,556	567,474
Accrued liabilities	<u>432</u>	<u>552</u>	<u>984</u>
TOTAL LIABILITIES	<u>117,350</u>	<u>1,067,493</u>	<u>1,184,843</u>
FUND BALANCES			
Restricted for prior year program income	943,460	-	943,460
Restricted for special grant programs	-	581,627	581,627
Unassigned	<u>1,014,722</u>	<u>-</u>	<u>1,014,722</u>
TOTAL FUND BALANCES	<u>1,958,182</u>	<u>581,627</u>	<u>2,539,809</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,075,532</u>	<u>\$ 1,649,120</u>	

Amounts reported for governmental activities on the statement of net position are different because of the following:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	500,452
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Compensated absences payable	<u>(569,164)</u>
Net Position of Governmental Activities	<u>\$ 2,471,097</u>

The accompanying notes are an integral part of these financial statements.

LOWNDES COUNTY BOARD OF HEALTH
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2014

	<u>General</u>	<u>Special Programs</u>	<u>Totals Governmental Funds</u>
REVENUES			
Intergovernmental revenues	\$ 1,950,527	\$ 8,994,841	\$ 10,945,368
Charges for services	943,460	335,920	1,279,380
Other local funds	<u>31,947</u>	<u>190,573</u>	<u>222,520</u>
TOTAL REVENUES	<u>\$ 2,925,934</u>	<u>\$ 9,521,334</u>	<u>\$ 12,447,268</u>
EXPENDITURES			
Current Health	<u>2,858,327</u>	<u>9,546,649</u>	<u>12,404,976</u>
TOTAL EXPENDITURES	<u>\$ 2,858,327</u>	<u>\$ 9,546,649</u>	<u>\$ 12,404,976</u>
EXCESS REVENUES OVER EXPENDITURES	67,607	(25,315)	42,292
FUND BALANCE, BEGINNING OF YEAR	<u>1,890,575</u>	<u>606,942</u>	<u>2,497,517</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,958,182</u>	<u>\$ 581,627</u>	<u>\$ 2,539,809</u>

The accompanying notes are an integral part of these financial statements.

LOWNDES COUNTY BOARD OF HEALTH
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURE AND
CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2014

Net Change in Fund Balance - Total Governmental Funds \$ 42,292

**Amounts reported for governmental activities on the statement of activities
are different because of the following:**

Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current year:

Capital outlay	148,650	
Depreciation	<u>(136,147)</u>	
		12,503

Some expenses reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Compensated absences payable	<u>(31,847)</u>	
------------------------------	-----------------	--

Change in Net Position of Governmental Activities \$ 22,948

The accompanying notes are an integral part of these financial statements.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2014

Note 1 – Reporting Entity

The accompanying component unit financial statements include all the accounts of Lowndes County Board of Health, a component unit of Lowndes County.

The financial statements consist only of the funds of Lowndes County Board of Health. The entity has no oversight responsibility for any other governmental entity.

In using GASB 2110 to determine oversight responsibility, consideration was given to the following factors:

- the organization is legally separate (can sue and be sued in their own name)
- the County holds the corporate powers of the organization
- the County appoints a voting majority of the organization's board
- the County is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the county
- there is a fiscal dependency by the organization of the County

Based on these criteria, Lowndes County exercises significant oversight responsibility over Lowndes County Board of Health.

Note 2 – Summary of Significant Accounting Policies

The financial statements of the Lowndes County Board of Health have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The most significant of the Board of Health's accounting policies are described below.

A. Basis of Presentation

The Board of Health'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.

Government-wide Financial Statements. The statement of net position and the statement of activities display information about the Board of Health as a whole. The statement of net position presents the financial condition of the governmental activities of the Board of Health at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Board of Health's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Board of Health, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing or draws from the general revenues of the Board of Health.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2014

Note 2 – Summary of Significant Accounting Policies - Continued

Fund Financial Statements. During the year, the Board of Health segregates transactions related to certain Board of Health 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 Board of Health at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

B. Fund Accounting

The Board of Health uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary, and fiduciary. The following fund types are used by the entity:

Governmental Funds. Governmental funds are those funds through which most governmental functions of the Board of Health 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 purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Board of Health's major governmental funds:

General Fund The General Fund is used to account for all revenues and expenditures applicable to the general operations of the entity which are not properly accounted for in another fund. All general operating revenues which are not restricted or designated as to use by outside sources are recorded in the general fund.

Special Programs Special Revenue Fund The Special Programs Special Revenue Fund is an operating fund used to account for revenue (other than special assessments, expendable trusts or capital projects) the use of which is restricted or designated for a particular health program.

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 Board of Health are included on the statement of net position.

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 on 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. Therefore, governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2014

Note 2 – Summary of Significant Accounting Policies - Continued

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; proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenues, and in the presentation of expenses versus expenditures.

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

Nonexchange transactions, in which the Board of Health receives value without directly giving equal value in return, include grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. 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 Board of Health must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Board of Health on a reimbursement basis. On a modified accrual basis, revenue from a nonexchange transaction must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: charges for services, interest, grants, and fees.

Expenses/Expenditures. On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2014

Note 2 – Summary of Significant Accounting Policies - Continued

E. Encumbrances

Encumbrance accounting, under which major purchase orders, contracts, and other commitments for the expenditures of monies are recorded to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration.

Encumbrances outstanding at year-end represent the estimated amount of the expenditures ultimately to result if unperformed contracts in process at year-end are completed. Encumbrances outstanding at year-end do not constitute expenditures or liabilities and, therefore, are presented in the financial statements as a reservation of fund balance. For budgetary purposes the encumbrances were recognized as expenditures and this is accounted for as an adjustment from the GAAP Basis to the Budgetary Basis. Encumbrances outstanding as of June 30, 2014 were \$57,700.

F. Cash and Investments

Cash and cash equivalents are defined as short-term, highly liquid investments with a maturity of three months or less when purchased, that are readily convertible to known amounts of cash, and so near their maturity that they present insignificant rates of changes in value because of changes in interest rates.

G. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are reported at their fair market value as of the date received. The Board of Health maintains a capitalization threshold of one thousand dollars. The Board of Health does not own infrastructure.

All capital assets are depreciated, except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the useful lives of 5 to 20 years for machinery, equipment and vehicles.

H. Interfund Receivables/Payables

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "Interfund Receivables/Payables." Interfund balances within governmental activities are eliminated on the government-wide statement of net position.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2014

Note 2 – Summary of Significant Accounting Policies - Continued

I. 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 the Board of Health will compensate the employees for the benefits through paid time off or some other means. The Board of Health records a liability for accumulated unused vacation time when earned for all employees up to a maximum of 360 hours.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Compensated Absences Payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported.

J. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities are recognized as fund liabilities when incurred. However, compensated absences and contractually required pension contributions that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Loans and capital leases are recognized as a liability on the fund financial statements when due.

K. Net Position

Net position represents the difference between assets and liabilities. Investment in capital assets consist of capital assets net of accumulated depreciation. Net position is reported as restricted when there are limitations imposed on their use either through external restrictions imposed by grantors or laws or regulations of other governments. The Board of Health's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unassigned net position is available.

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2014

L. Governmental Fund Balances

The Board of Health restricts those portions of governmental fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Restricted fund balance has been established for prior year program income which has to be used in the subsequent year for program services.

Unassigned fund balance represents amounts that are available for any purpose.

When both restricted and unassigned fund balance are both available for a particular purpose, then the restricted funds will be used before the unassigned funds.

M. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles 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 3 – Cash Deposits and Investments

The bank deposits as of June 30, 2014 for the Lowndes County Board of Health were all insured or collateralized with securities held by the banks in Lowndes County, Georgia.

Note 4 – Capital Assets

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

	<u>Balance at July 1, 2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2014</u>
Primary Government:				
Governmental Activities:				
Depreciable Capital Assets:				
Equipment	\$ 2,430,148	\$ 123,651	\$ 29,526	\$ 2,524,273
Vehicle	<u>159,485</u>	<u>24,999</u>	<u>-</u>	<u>184,484</u>
Total Depreciable Capital Assets	2,589,633	148,650	29,526	2,708,757
Less Accumulated Depreciation for:				
Equipment	(1,952,027)	(132,480)	(29,526)	(2,054,981)
Vehicle	<u>(149,657)</u>	<u>(3,667)</u>	<u>-</u>	<u>(153,324)</u>
Total Accumulated Depreciation	<u>(2,101,684)</u>	<u>(136,147)</u>	<u>(29,526)</u>	<u>(2,208,305)</u>
Total Depreciable Capital Assets, Net	<u>\$ 487,949</u>	<u>\$ 12,503</u>	<u>\$ -</u>	<u>\$ 500,452</u>

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2014

Note 5 – Due From Other Governments

<u>Program Description</u>	<u>Fourth Quarter Adjustment</u>	<u>Total</u>
Public Health (001)	131,557	131,557
Special Revenue Funds:		
WIC Nutrition Education (007)	956	956
WIC Breastfeeding (009)	10,365	10,365
Childrens 1st - 2 (024)	28,722	28,722
Genetics (027)	12,597	12,597
TB Case Management (031)	26,008	26,008
HIV/Aids Substance Abuse (044)	7,017	7,017
Breast Test & Cervical Cancer Program (056)	32,763	32,763
Immunization (066)	17,526	17,526
Oral Health (076)	5,892	5,892
HIV District Rent (089)	119	119
Ryan White (094)	35,110	35,110
Early Intervention (112)	64,544	64,544
Increasing HPV Coverage Rates (186)	50	50
EPI Capacity (245)	5,400	5,400
Care and Prevention In US (CAPUS) (267)	15,322	15,322
BPI-5 Public Health Emergency Preparedness (270)	105,312	105,312
EPI Capacity Additional (280)	5,051	5,051
STD Preventive Clinical Services (283)	5,532	5,532
WIC Cost Pool (301)	139,114	139,114
Breastfeed Peer Counsel (329)	6,601	6,601
Baby LUV Infant Mortality Reduction Initiative (385)	11,452	11,452
Family Planning (401)	64,514	64,514
ST Cervic Cancer Program (405)	37,685	37,685
CP Children Medical Services (409)	72,025	72,025
Outpatient UNHSI/Audio Supp (460)	2,449	2,449
UNHSI - Salaries (461)	9,403	9,403
State Breast & Cervical Cancer (464)	1,718	1,718
Health Promo Initiative (466)	8,533	8,533
Special Rape Prevention and Eduction Program (471)	99	99
Perinatal Planning (502)	6,226	6,226
Infants and Toddlers With Disabilities (543)	39,268	39,268
Approaches Inceas Physi Activity & Healthy Eating (549)	7,293	7,293
Family Planning District CADRE Re-Alignment (559)	59,832	59,832
Hospital Preparedness Program (566)	14,682	14,682
Hospital Resource Deployment Cache Storage (567)	1,909	1,909
AHYD Programs of Excellence (589)	18,702	18,702
District 8-1 Lowndes County Admin CADRE (613)	20,042	20,042
WIC Direct (643)	88,639	88,639
Total Due From DPH	<u>\$ 1,120,029</u>	<u>\$ 1,120,029</u>
<u>Due From S. GA. Homeless Task Force:</u>		
Homeless Task Force (055)	<u>\$ 18,151</u>	<u>\$ 18,151</u>
Toal Due From S. GA Homeless Task Force	<u>\$ 18,151</u>	<u>\$ 18,151</u>
Total Due From Other Governments	<u>\$ 1,138,180</u>	<u>\$ 1,138,180</u>

Fourth quarter adjustments were cleared after year end.

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2014

Note 6 - Transfers

<u>Transfer To</u>	<u>Transfer From</u>	
	Program 362 Ryan White III	
Program 384 - Ryan White III	\$	66,054

Fee income was transferred from one Ryan White program to another Ryan White program.

Note 7 – Due To Other Governments

<u>Program Description</u>	<u>FY14 Financial Settlement</u>	<u>Fourth Quarter Adjustment</u>	<u>Total</u>
Due To DPH:			
Public Health (001)	\$ -	\$ 116,918	\$ 116,918
Special Revenue Funds:			
WIC Nutrition (007)	-	1,499	1,499
WIC Breastfeeding (009)	-	243	243
Children's 1st - 2 (024)	-	21,002	21,002
Genetics (027)	-	6,300	6,300
TB Case Management (031)	-	14,155	14,155
Breast Test & Cervical Cancer Program (056)	-	8,786	8,786
Oral Health (076)	-	5,892	5,892
HIV District Rent (089)	-	119	119
Early Intervention (112)	-	36,853	36,853
Cities Readiness Initiative (133)	-	255	255
Increasing HPV Coverage Rates (186)	-	270	270
EPI Capacity (245)	-	5,135	5,135
Care and Prevention In US (CAPUS) (267)	-	1,379	1,379
BPI-5 Public Health Emergency Preparedness (270)	-	35,582	35,582
EPI Capacity Additional (280)	-	1,350	1,350
WIC Cost Pool (301)	-	135,938	135,938
Breastfeed Peer Counsel (329)	-	4,226	4,226
Baby LUV Infant Mortality Reduction Initiative (385)	-	4,500	4,500
State Cervical Cancer (405)	2,913	2,851	5,764
CMS Cost Pool (409)	-	53,029	53,029
Outpatient UNHSI/Audio Supp (460)	-	2,305	2,305
UNHSI - Salaries (461)	-	4,540	4,540
State Breast and Cervical Cancer (464)	-	1,718	1,718
Health Promo Initiative (466)	-	5,850	5,850
PH Emergency Preparedness Program (498)	-	894	894
Perinatal Planning (502)	-	5,850	5,850
Intants & Toddlers With Disabilites (543)	-	32,680	32,680
Approches Inceas Physi Activity & Healthy Eating (549)	-	1,800	1,800
Family Planning District CADRE Re-Alignment (559)	-	2,362	2,362
Hospital Preparedness Program (566)	-	7,174	7,174
Hospital Resources Deployment Cache Storage (567)	-	460	460
AHYD Programs of Excellence (589)	-	9,000	9,000
District 8-1 Lowndes County Admin CADRE (613)	-	12,577	12,577
WIC Direct (643)	91	20,978	21,069
Total Due To DPH	<u>\$ 3,004</u>	<u>\$ 564,470</u>	<u>\$ 567,474</u>

Fourth quarter adjustment settlements were cleared after year end.

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2014

Note 8 – Compensated Absences

Changes in compensated absences were as follows:

	<u>Balance at July 1, 2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2014</u>	<u>Amount Due In One Year</u>
Governmental Activities:					
Compensated absences	\$ 537,317	\$ 338,118	\$ 306,271	\$ 569,164	\$ 324,423
Total	<u>\$ 537,317</u>	<u>\$ 338,118</u>	<u>\$ 306,271</u>	<u>\$ 569,164</u>	<u>\$ 324,423</u>

Note 9 – Risk Management

Significant losses are covered by commercial insurance for all major risks. There have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current or any previous year.

Note 10 – Employees’ Retirement Plan

(A) Plan Description

The Lowndes County Board of Health is a member of the State of Georgia Employee’s Retirement System, which is cost-sharing multiple-employer Public Employee Retirement System (PERS).

All full-time state merit employees are eligible and must participate in the State PERS. The pension plan provides pension benefits, deferred allowances, and death and disability benefits. A member may retire and receive normal retirement benefits after completion of 11 years of creditable service and attainment of age 65. A member may retire early and elect to receive reduced retirement benefits after completion of 11 years of creditable service and attainment of age 60, or after completion of 30 years of creditable service regardless of age. (Certain employees can retire having completed 34 or more years of service, regardless of age, and receive the same benefits as if they retired at age 65.) Benefits under the PERS are based on salary, years of service, age and various plan options.

Plan provisions include deferred allowances whereby an employee may terminate his or her employment after accumulating 11 years of service but before reaching age 60. If the employee does not withdraw his or her accumulated contributions, the employee is entitled to all pension benefits as described above upon reaching age 60.

The plan provides employees who have at least 13 years and 4 months of creditable service with certain disability and death benefits.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2014

Note 10 – Employees’ Retirement Plan - Continued

(B) Contributions Required and Made

Employees are required to pay 1.25% of gross earnings to the retirement account and .25% of gross earnings to the GTLI premiums except for employees covered by the the new GSEPS plan that was effective January 1, 2009. The GSEPS plan employees contribute 1.25% of their gross pay and are not eligible for the GTLI. GSEPS participants are also eligible to participate in a 401K Plan with employer match contributions based on employee contribution. The Lowndes County Board of Health makes annual contributions to the pension plan equal to the amount required as set by the Board of Trustees of the PERS as determined by the system’s actuary. Employer contributions amounted to 13.71%, 18.46% and 15.18% of covered compensation for the fiscal year for participants in the old, new and GSEPS plan respectively for the year ended June 30, 2014. Employer contributions made for the year ended June 30, 2014 totaled \$861,536.

(C) Administration and Funding

A Board of Trustees is responsible for administration of the PERS.

All contributions are paid into the Employee’s Retirement Fund for the exclusive benefit of members of the System and their beneficiaries. All benefits are paid out of this fund.

The ability of the fund to meet future obligations is examined each year by an independent actuarial firm which specializes in pension and retirement plans. Based on this examination a yearly evaluation of the System is furnished to the Board of Trustees. Every five years an actuarial experience study is performed. In addition, the PERS has an annual examination by an independent accounting firm in accordance with generally accepted auditing standards. Pertinent actuarial and historical information is presented in the State of Georgia Employee’s Retirement System Annual Financial Report.

Note 11 – Contingent Liabilities

The Board of Health participates in federal and state assisted programs subject to problem compliance audits by the grantors or their representatives. It is the Board of Health’s opinion that no material unrecorded liabilities will arise from audits previously performed or to be performed. Regardless, receipt of these federal and state grant revenues is not assured in the future.

Note 12 – Subsequent Events

Subsequent events were evaluated through December 30, 2014, which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

LOWNDES COUNTY BOARD OF HEALTH
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGETARY BASIS AND ACTUAL
 GENERAL FUND
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 1,934,391	\$ 1,934,391	\$ 1,950,527	\$ 16,136
Charges for services	891,990	891,990	1,835,450	943,460
Other local funds	31,947	31,947	31,947	-
TOTAL REVENUES	<u>2,858,328</u>	<u>2,858,328</u>	<u>3,817,924</u>	<u>959,596</u>
EXPENDITURES				
Current				
Health	<u>2,858,328</u>	<u>2,858,328</u>	<u>2,858,327</u>	<u>(1)</u>
TOTAL EXPENDITURES	<u>2,858,328</u>	<u>2,858,328</u>	<u>2,858,327</u>	<u>(1)</u>
EXCESS REVENUE OVER EXPENDITURES	-	-	959,597	959,597
FUND BALANCE, BEGINNING OF YEAR	-	-	1,890,575	1,890,575
PRIOR YEAR PROGRAM INCOME UTILIZED	-	-	(891,990)	(891,990)
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,958,182</u>	<u>\$ 1,958,182</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGETARY BASIS AND ACTUAL
 SPECIAL PROGRAMS SPECIAL REVENUE FUND
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual on Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 9,524,086	\$ 9,524,086	\$ 8,994,843	\$ (529,243)
Charges for services	389,199	389,199	514,752	125,553
Other local funds	<u>253,859</u>	<u>253,859</u>	<u>190,573</u>	<u>(63,286)</u>
TOTAL REVENUES	<u>10,167,144</u>	<u>10,167,144</u>	<u>9,700,168</u>	<u>(466,976)</u>
EXPENDITURES				
Current				
Health	<u>10,167,144</u>	<u>10,167,144</u>	<u>9,604,349</u>	<u>(562,795)</u>
TOTAL EXPENDITURES	<u>10,167,144</u>	<u>10,167,144</u>	<u>9,604,349</u>	<u>(562,795)</u>
EXCESS REVENUE OVER EXPENDITURES	-	-	95,819	95,819
FUND BALANCE, BEGINNING OF YEAR	-	-	606,942	606,942
PRIOR YEAR PROGRAM INCOME UTILIZED	-	-	<u>(178,832)</u>	<u>(178,832)</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 523,929</u>	<u>\$ 523,929</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION
 Year Ended June 30, 2014

Note 1 - Budget Process

An annual budget is adopted by the entity for the general fund and special revenue funds as required by the grant contract. The budget is adopted on a Budgetary Basis. The difference between the GAAP and the Budgetary Basis is that the encumbrances are treated as expenditures and prior year fund balances are shown as current year revenues. The budget can be modified by management at all levels based on the needs of the programs within the limitations of the grant contract specifications and approval by the granting agency.

Note 2 - Budgetary Basis of Accounting

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the Budgetary Basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance—Budgetary Basis and Actual for the general and major special revenue fund are presented on the Budgetary Basis to provide a meaningful comparison of actual results with the budget. The major differences between the Budgetary Basis and the GAAP Basis are as follows:

1. Prior year program income is recognized as current year revenue.
2. Encumbrances are treated as expenditures (Budgetary Basis).

The adjustments necessary to reconcile the GAAP Basis to the Budgetary Basis are as follows:

	<u>Governmental Activities</u>
GAAP Basis	\$ 42,292
Encumbrances	(57,700)
Prior Year Program Income	<u>1,070,822</u>
 Budgetary Basis	 <u>\$ 1,055,414</u>

SUPPLEMENTARY INFORMATION

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - BUDGETARY BASIS AND ACTUAL
 PUBLIC HEALTH (001)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
County participating	\$ 149,831	\$ -	\$ 149,831	\$ 149,831	\$ -
County non-participating	175,169	-	175,169	159,033	16,136
Out-patient client fees	156,890	-	156,890	-	156,890
Qualify local funds	31,281	-	31,281	31,281	-
Non-qualify local funds	666	-	666	666	-
Medicaid perinatal case management	83,204	-	83,204	-	83,204
Health check fees	26,546	-	26,546	-	26,546
Prior year program income	-	891,990	891,990	891,990	-
Vital record fees	247,120	-	247,120	-	247,120
Environmental fees	131,479	-	131,479	-	131,479
Nurse practitioner services	96	-	96	-	96
Out-patient Medicaid fees	20,241	-	20,241	-	20,241
Out-patient Medicare fees	16,679	-	16,679	-	16,679
Administrative claiming	168,314	-	168,314	-	168,314
Private Insurance	92,891	-	92,891	-	92,891
Intra /interagency transactions	67,774	-	67,774	67,774	-
Grant in aid	1,557,753	-	1,557,753	1,557,753	-
TOTAL REVENUES	2,925,934	891,990	3,817,924	2,858,328	959,596
EXPENDITURES					
Salaries and fringe	1,974,539	-	1,974,539	1,974,539	-
Equipment	37,520	-	37,520	37,521	(1)
Other operating expenses	621,938	-	621,938	621,938	-
Indirect cost	224,330	-	224,330	224,330	-
TOTAL EXPENDITURES	2,858,327	-	2,858,327	2,858,328	(1)
EXCESS REVENUES OVER EXPENDITURES	67,607	891,990	959,597	-	959,597
FUND BALANCE, BEGINNING OF YEAR	1,890,575	-	1,890,575	-	1,890,575
PRIOR YEAR PROGRAM INCOME	-	(891,990)	(891,990)	-	(891,990)
FUND BALANCE, END OF YEAR	\$ 1,958,182	\$ -	\$ 1,958,182	\$ -	\$ 1,958,182

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF CHANGES IN FUND BALANCES – BUDGETARY BASIS
 Year Ended June 30, 2014

	<u>Operating Fund</u>	<u>Prior Year Program Income</u>	<u>Total</u>
Fund balance, beginning of year	\$ 998,585	\$ 891,990	\$ 1,890,575
Additions			
Revenues	2,925,934	-	2,925,934
Transfer prior year program income	891,990	943,460	1,835,450
Deductions			
Expenditures	2,858,327	-	2,858,327
Transfer prior year program income	<u>943,460</u>	<u>891,990</u>	<u>1,835,450</u>
Fund balance, end of year	<u>\$ 1,014,722</u>	<u>\$ 943,460</u>	<u>\$ 1,958,182</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 WIC NUTRITION EDUCATION (007)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 22,244	\$ -	\$ 22,244	\$ 22,244	\$ -
TOTAL REVENUES	<u>22,244</u>	<u>-</u>	<u>22,244</u>	<u>22,244</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	22,244	-	22,244	22,244	-
TOTAL EXPENDITURES	<u>22,244</u>	<u>-</u>	<u>22,244</u>	<u>22,244</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>2,946</u>	<u>-</u>	<u>2,946</u>	<u>-</u>	<u>2,946</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,946</u>	<u>\$ -</u>	<u>\$ 2,946</u>	<u>\$ -</u>	<u>\$ 2,946</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 WIC BREAST FEEDING (009)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 10,805	\$ -	\$ 10,805	\$ 10,805	\$ -
TOTAL REVENUES	<u>10,805</u>	<u>-</u>	<u>10,805</u>	<u>10,805</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	10,805	-	10,805	10,805	-
TOTAL EXPENDITURES	<u>10,805</u>	<u>-</u>	<u>10,805</u>	<u>10,805</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 DISTRICT ADMINISTRATION (021)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Qualify local funds	\$ 323	\$ -	\$ 323	\$ 5,322	\$ (4,999)
Non-qualifying contracts	363,713	-	363,713	363,713	-
TOTAL REVENUES	<u>364,036</u>	<u>-</u>	<u>364,036</u>	<u>369,035</u>	<u>(4,999)</u>
EXPENDITURES					
Salaries and fringe	358,471	-	358,471	358,471	-
Other operating expenses	10,564	-	10,564	10,564	-
TOTAL EXPENDITURES	<u>369,035</u>	<u>-</u>	<u>369,035</u>	<u>369,035</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(4,999)	-	(4,999)	-	(4,999)
FUND BALANCE, BEGINNING OF YEAR	<u>67,637</u>	<u>-</u>	<u>67,637</u>	<u>-</u>	<u>67,637</u>
FUND BALANCE, END OF YEAR	<u>\$ 62,638</u>	<u>\$ -</u>	<u>\$ 62,638</u>	<u>\$ -</u>	<u>\$ 62,638</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CHILDREN’S 1ST – 2 (024)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Medicaid rehab service option	\$ 26,264	\$ -	\$ 26,264	\$ -	\$ 26,264
Out-patient Medicaid fees	320	-	320	-	320
Intra-interagency transactions	1,031	-	1,031	1,031	-
Prior year program income	-	15,177	15,177	15,174	3
Grant in aid	233,358	-	233,358	233,358	-
	<u>260,973</u>	<u>15,177</u>	<u>276,150</u>	<u>249,563</u>	<u>26,587</u>
TOTAL REVENUES	<u>260,973</u>	<u>15,177</u>	<u>276,150</u>	<u>249,563</u>	<u>26,587</u>
EXPENDITURES					
Salaries and fringe	174,620	-	174,620	174,621	(1)
Equipment	3,754	-	3,754	3,754	-
Other operating expenses	51,370	-	51,370	51,367	3
Indirect cost	19,821	-	19,821	19,821	-
	<u>249,565</u>	<u>-</u>	<u>249,565</u>	<u>249,563</u>	<u>2</u>
TOTAL EXPENDITURES	<u>249,565</u>	<u>-</u>	<u>249,565</u>	<u>249,563</u>	<u>2</u>
EXCESS REVENUES OVER EXPENDITURES					
FUND BALANCE, BEGINNING OF YEAR	11,408	15,177	26,585	-	26,585
PRIOR YEAR PROGRAM INCOME	15,177	-	15,177	-	15,177
FUND BALANCE, END OF YEAR	<u>-</u>	<u>(15,177)</u>	<u>(15,177)</u>	<u>-</u>	<u>(15,177)</u>
	<u>\$ 26,585</u>	<u>\$ -</u>	<u>\$ 26,585</u>	<u>\$ -</u>	<u>\$ 26,585</u>

See independent auditor’s report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 GENETICS (027)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra-interagency transactions	\$ 2,380	\$ -	\$ 2,380	\$ 2,380	\$ -
Grant in aid	70,000	-	70,000	70,000	-
TOTAL REVENUES	<u>72,380</u>	<u>-</u>	<u>72,380</u>	<u>72,380</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	64,548	-	64,548	64,548	-
Equipment	865	-	865	865	-
Other operating expenses	1,450	-	1,450	1,450	-
Indirect cost	5,517	-	5,517	5,517	-
TOTAL EXPENDITURES	<u>72,380</u>	<u>-</u>	<u>72,380</u>	<u>72,380</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 TB CONTROL (031)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra-interagency transactions	\$ 11,279	\$ -	\$ 11,279	\$ 11,279	\$ -
Grant in aid	<u>157,276</u>	<u>-</u>	<u>157,276</u>	<u>157,276</u>	<u>-</u>
TOTAL REVENUES	<u>168,555</u>	<u>-</u>	<u>168,555</u>	<u>168,555</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	130,953	-	130,953	130,953	-
Equipment	2,156	-	2,156	2,156	-
Other operating expenses	24,637	-	24,637	24,637	-
Indirect cost	<u>10,809</u>	<u>-</u>	<u>10,809</u>	<u>10,809</u>	<u>-</u>
TOTAL EXPENDITURES	<u>168,555</u>	<u>-</u>	<u>168,555</u>	<u>168,555</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 HIV/AIDS SUBSTANCE ABUSE (044)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 43,792	\$ -	\$ 43,792	\$ 43,792	\$ -
Prior year program income	-	2,000	2,000	2,000	-
Intra-interagency transactions	2,059	-	2,059	2,059	-
Non-qualifying donations	4,250	-	4,250	-	4,250
TOTAL REVENUES	<u>50,101</u>	<u>2,000</u>	<u>52,101</u>	<u>47,851</u>	<u>4,250</u>
EXPENDITURES					
Salaries and fringe	34,394	-	34,394	34,395	(1)
Equipment	134	-	134	134	-
Other operating expenses	9,218	-	9,218	9,217	1
Indirect cost	4,105	-	4,105	4,105	-
TOTAL EXPENDITURES	<u>47,851</u>	<u>-</u>	<u>47,851</u>	<u>47,851</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES					
FUND BALANCE, BEGINNING OF YEAR	4,007	-	4,007	-	4,007
PRIOR YEAR PROGRAM INCOME	-	(2,000)	(2,000)	-	(2,000)
FUND BALANCE, END OF YEAR	<u>\$ 6,257</u>	<u>\$ -</u>	<u>\$ 6,257</u>	<u>\$ -</u>	<u>\$ 6,257</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 TASK FORCE FOR THE HOMELESS (055)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra-inter agency transactions	\$ 2	\$ -	\$ 2	\$ 3	\$ (1)
Non -qualifying contracts	104,487	-	104,487	168,000	(63,513)
TOTAL REVENUES	104,489	-	104,489	168,003	(63,514)
EXPENDITURES					
Salaries and fringe	60,235	-	60,235	60,235	-
Equipment	480	-	480	480	-
Other operating expenses	36,460	-	36,460	95,528	(59,068)
Indirect cost	7,314	-	7,314	11,760	(4,446)
TOTAL EXPENDITURES	104,489	-	104,489	168,003	(63,514)
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES.
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 BREAST TEST AND MORE (056)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra-interagency transactions	\$ 3,603	\$ -	\$ 3,603	\$ 3,603	\$ -
Grant in aid	194,675	-	194,675	194,675	-
TOTAL REVENUES	<u>198,278</u>	<u>-</u>	<u>198,278</u>	<u>198,278</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	36,002	-	36,002	36,002	-
Other operating expenses	153,587	-	153,587	153,587	-
Indirect cost	8,689	-	8,689	8,689	-
TOTAL EXPENDITURES	<u>198,278</u>	<u>-</u>	<u>198,278</u>	<u>198,278</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 IMMUNIZATION (066)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 189,606	\$ -	\$ 189,606	\$ 189,606	\$ -
TOTAL REVENUES	<u>189,606</u>	<u>-</u>	<u>189,606</u>	<u>189,606</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	19,847	-	19,847	19,845	2
Equipment	90,176	-	90,176	90,176	-
Other operating expenses	10,651	-	10,651	10,653	(2)
Intra/inter agency transaction	59,439	-	59,439	59,439	-
Indirect costs	9,493	-	9,493	9,493	-
TOTAL EXPENDITURES	<u>189,606</u>	<u>-</u>	<u>189,606</u>	<u>189,606</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 SCHOOL-BASED FLU PROJECT (069)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ -
TOTAL REVENUES	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>9,000</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	9,000	-	9,000	9,000	-
TOTAL EXPENDITURES	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>9,000</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 ORAL HEALTH (076)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 82,000	\$ -	\$ 82,000	\$ 82,000	\$ -
Prior year income	-	3,696	3,696	3,696	-
Intra-interagency transactions	5,255	-	5,255	5,255	-
TOTAL REVENUES	<u>87,255</u>	<u>3,696</u>	<u>90,951</u>	<u>90,951</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	56,029	-	56,029	56,029	-
Equipment	173	-	173	173	-
Other operating expenses	28,838	-	28,838	28,838	-
Indirect cost	5,911	-	5,911	5,911	-
TOTAL EXPENDITURES	<u>90,951</u>	<u>-</u>	<u>90,951</u>	<u>90,951</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(3,696)	3,696	-	-	-
FUND BALANCE, BEGINNING OF YEAR	3,696	-	3,696	-	3,696
PRIOR YEAR PROGRAM INCOME	<u>-</u>	<u>(3,696)</u>	<u>(3,696)</u>	<u>-</u>	<u>(3,696)</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 HIV DISTRICT RENT (089)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 6,946	\$ -	\$ 6,946	\$ 6,946	\$ -
TOTAL REVENUES	<u>6,946</u>	<u>-</u>	<u>6,946</u>	<u>6,946</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	6,489	-	6,489	6,489	-
Indirect cost	457	-	457	457	-
TOTAL EXPENDITURES	<u>6,946</u>	<u>-</u>	<u>6,946</u>	<u>6,946</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 RYAN WHITE (094)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 287,641	\$ -	\$ 287,641	\$ 290,399	\$ (2,758)
Medicaid case management	2,583	-	2,583	-	2,583
Nonqualifying local funds	-	-	-	30,994	(30,994)
Prior year program income	-	4,326	4,326	4,326	-
TOTAL REVENUES	<u>290,224</u>	<u>4,326</u>	<u>294,550</u>	<u>325,719</u>	<u>(31,169)</u>
EXPENDITURES					
Salaries and fringe	160,890	-	160,890	176,145	(15,255)
Equipment	3,427	-	3,427	3,648	(221)
Other operating expenses	139,995	-	139,995	124,636	15,359
Indirect cost	18,651	-	18,651	21,290	(2,639)
TOTAL EXPENDITURES	<u>322,963</u>	<u>-</u>	<u>322,963</u>	<u>325,719</u>	<u>(2,756)</u>
EXCESS REVENUES OVER EXPENDITURES	(32,739)	4,326	(28,413)	-	(28,413)
FUND BALANCE, BEGINNING OF YEAR	35,322	-	35,322	-	35,322
PRIOR YEAR PROGRAM INCOME	-	(4,326)	(4,326)	-	(4,326)
FUND BALANCE, END OF YEAR	<u>\$ 2,583</u>	<u>\$ -</u>	<u>\$ 2,583</u>	<u>\$ -</u>	<u>\$ 2,583</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 ENHANCING BREAST & CERVICAL CANCER SCREENING (108)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 18,056	\$ -	\$ 18,056	\$ 18,056	\$ -
TOTAL REVENUES	<u>18,056</u>	<u>-</u>	<u>18,056</u>	<u>18,056</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	<u>18,056</u>	<u>-</u>	<u>18,056</u>	<u>18,056</u>	<u>-</u>
TOTAL EXPENDITURES	<u>18,056</u>	<u>-</u>	<u>18,056</u>	<u>18,056</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 EARLY INTERVENTION (112)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 409,474	\$ -	\$ 409,474	\$ 409,474	\$ -
Intra-interagency transactions	22,224	-	22,224	22,224	-
Outpatient client fees	450	-	450	-	450
Nonqualified local funds	2,058	-	2,058	-	2,058
Prior year program income	-	2,314	2,314	-	2,314
TOTAL REVENUES	434,206	2,314	436,520	431,698	4,822
EXPENDITURES					
Salaries and fringe	291,764	-	291,764	291,765	(1)
Equipment	13,302	-	13,302	13,302	-
Other operating expenses	98,114	-	98,114	98,113	1
Indirect cost	28,518	-	28,518	28,518	-
TOTAL EXPENDITURES	431,698	-	431,698	431,698	-
EXCESS REVENUES OVER EXPENDITURES	2,508	2,314	4,822	-	4,822
FUND BALANCE, BEGINNING OF YEAR	2,314	-	2,314	-	2,314
PRIOR YEAR PROGRAM INCOME	-	(2,314)	(2,314)	-	(2,314)
FUND BALANCE, END OF YEAR	\$ 4,822	\$ -	\$ 4,822	\$ -	\$ 4,822

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 HEALTHCARE GA – BABY LUV (146)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Non-qualify local funds	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ -
TOTAL REVENUES	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	56,437	-	56,437	121,140	(64,703)
Equipment	882	-	882	882	-
Other operating expenses	11,133	-	11,133	15,978	(4,845)
Indirect costs	4,448	-	4,448	12,000	(7,552)
TOTAL EXPENDITURES	<u>72,899</u>	<u>-</u>	<u>72,899</u>	<u>150,000</u>	<u>(77,101)</u>
EXCESS REVENUES OVER EXPENDITURES	77,101	-	77,101	-	77,101
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 77,101</u>	<u>\$ -</u>	<u>\$ 77,101</u>	<u>\$ -</u>	<u>\$ 77,101</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 GEORGIA CANCER COALITION GRANT (149)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Non-qualifying contracts	\$ -	\$ -	\$ -	\$ 16,938	\$ (16,938)
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,938</u>	<u>(16,938)</u>
EXPENDITURES					
Other operating expenses	<u>16,938</u>	<u>-</u>	<u>16,938</u>	<u>16,938</u>	<u>-</u>
TOTAL EXPENDITURES	<u>16,938</u>	<u>-</u>	<u>16,938</u>	<u>16,938</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(16,938)	-	(16,938)	-	(16,938)
FUND BALANCE, BEGINNING OF YEAR	<u>16,938</u>	<u>-</u>	<u>16,938</u>	<u>-</u>	<u>16,938</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 INCREASING HPV COVERAGE RATES (186)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 89	\$ -	\$ 89	\$ 3,000	\$ (2,911)
TOTAL REVENUES	<u>89</u>	<u>-</u>	<u>89</u>	<u>3,000</u>	<u>(2,911)</u>
EXPENDITURES					
Other operating expenses	-	-	-	3,000	(3,000)
Indirect costs	89	-	89	-	89
TOTAL EXPENDITURES	<u>89</u>	<u>-</u>	<u>89</u>	<u>3,000</u>	<u>(2,911)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 DISTRICT OPERATIONS (195)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra/inter-agency transaction	\$ 82,945	\$ -	\$ 82,945	\$ 82,945	\$ -
Indirect cost	<u>1,115,625</u>	<u>-</u>	<u>1,115,625</u>	<u>1,115,626</u>	<u>(1)</u>
TOTAL REVENUES	<u>1,198,570</u>	<u>-</u>	<u>1,198,570</u>	<u>1,198,571</u>	<u>(1)</u>
EXPENDITURES					
Salaries and fringe	972,779	-	972,779	972,779	-
Equipment	21,527	-	21,527	21,527	-
Other operating expenses	<u>204,264</u>	<u>-</u>	<u>204,264</u>	<u>204,265</u>	<u>(1)</u>
TOTAL EXPENDITURES	<u>1,198,570</u>	<u>-</u>	<u>1,198,570</u>	<u>1,198,571</u>	<u>(1)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 TEEN CENTER YOUTH DEVELOPMENT (238)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Non-qualify local funds	\$ -	\$ -	\$ -	\$ 1,321	\$ (1,321)
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,321</u>	<u>(1,321)</u>
EXPENDITURES					
Other operating expenses	<u>1,321</u>	<u>-</u>	<u>1,321</u>	<u>1,321</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,321</u>	<u>-</u>	<u>1,321</u>	<u>1,321</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(1,321)	-	(1,321)	-	(1,321)
FUND BALANCE, BEGINNING OF YEAR	<u>1,321</u>	<u>-</u>	<u>1,321</u>	<u>-</u>	<u>1,321</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 WEST NILE VIRUS EPI (243)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Non-qualify local funds	\$ -	\$ -	\$ -	\$ 8,387	\$ (8,387)
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,387</u>	<u>(8,387)</u>
EXPENDITURES					
Other operating expenses	19,595	(11,217)	8,378	8,378	-
Indirect cost	<u>8</u>	<u>-</u>	<u>8</u>	<u>9</u>	<u>(1)</u>
TOTAL EXPENDITURES	<u>19,603</u>	<u>(11,217)</u>	<u>8,386</u>	<u>8,387</u>	<u>(1)</u>
EXCESS REVENUES OVER EXPENDITURES	(19,603)	11,217	(8,386)	-	(8,386)
FUND BALANCE, BEGINNING OF YEAR	<u>19,603</u>	<u>(11,217)</u>	<u>8,386</u>	<u>-</u>	<u>8,386</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 EPI CAPACITY (245)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra/inter-agency transaction	\$ 4,776	\$ -	\$ 4,776	\$ 4,776	\$ -
Grant in aid	57,051	-	57,051	57,051	-
TOTAL REVENUES	<u>61,827</u>	<u>-</u>	<u>61,827</u>	<u>61,827</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	57,672	-	57,672	57,672	-
Other operating expenses	57	-	57	57	-
Indirect cost	4,098	-	4,098	4,098	-
TOTAL EXPENDITURES	<u>61,827</u>	<u>-</u>	<u>61,827</u>	<u>61,827</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CARE AND PREVENTION IN THE US (CAPUS) DEMO PROJECT (267)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 15,322	\$ -	\$ 15,322	\$ 15,322	\$ -
TOTAL REVENUES	<u>15,322</u>	<u>-</u>	<u>15,322</u>	<u>15,322</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	1,202	-	1,202	1,202	-
Equipment	2,532	-	2,532	2,532	-
Other operating expenses	11,330	-	11,330	11,330	-
Indirect cost	258	-	258	258	-
TOTAL EXPENDITURES	<u>15,322</u>	<u>-</u>	<u>15,322</u>	<u>15,322</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 BPI-5 PUBLIC HEALTH EMERGENCY PREPAREDNESS (270)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 395,351	\$ -	\$ 395,351	\$ 395,351	\$ -
TOTAL REVENUES	<u>395,351</u>	<u>-</u>	<u>395,351</u>	<u>395,351</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	255,983	-	255,983	255,981	2
Equipment	29,022	(10,700)	18,322	18,323	(1)
Other operating expenses	91,964	706	92,670	92,670	-
Indirect cost	28,376	-	28,376	28,377	(1)
TOTAL EXPENDITURES	<u>405,345</u>	<u>(9,994)</u>	<u>395,351</u>	<u>395,351</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(9,994)	9,994	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>10,700</u>	<u>(10,700)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 706</u>	<u>\$ (706)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 EPI CAPACITY ADDITIONAL (280)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra/inter agency	\$ 112	\$ -	\$ 112	\$ 112	\$ -
Grant in aid	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
TOTAL REVENUES	<u>15,112</u>	<u>-</u>	<u>15,112</u>	<u>15,112</u>	<u>-</u>
EXPENDITURES					
Salaries & fringe	6,408	-	6,408	6,408	-
Equipment	944	-	944	944	-
Other operating expenses	6,751	-	6,751	6,751	-
Indirect cost	<u>1,009</u>	<u>-</u>	<u>1,009</u>	<u>1,009</u>	<u>-</u>
TOTAL EXPENDITURES	<u>15,112</u>	<u>-</u>	<u>15,112</u>	<u>15,112</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 STD PREVENTIVE CLINICAL SERVICES (283)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 5,532	\$ -	\$ 5,532	\$ 11,667	\$ (6,135)
TOTAL REVENUES	<u>5,532</u>	<u>-</u>	<u>5,532</u>	<u>11,667</u>	<u>(6,135)</u>
EXPENDITURES					
Other operating expenses	5,335	-	5,335	11,470	(6,135)
Indirect cost	<u>197</u>	<u>-</u>	<u>197</u>	<u>197</u>	<u>-</u>
TOTAL EXPENDITURES	<u>5,532</u>	<u>-</u>	<u>5,532</u>	<u>11,667</u>	<u>(6,135)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 WIC COUNTY COST POOL (301)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 1,444,425	\$ -	\$ 1,444,425	\$ 1,444,425	\$ -
Qualifying local funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,497</u>	<u>(6,497)</u>
TOTAL REVENUES	<u>1,444,425</u>	<u>-</u>	<u>1,444,425</u>	<u>1,450,922</u>	<u>(6,497)</u>
EXPENDITURES					
Salaries and fringe	1,422,215	-	1,422,215	1,422,215	-
Intra/inter agency transactions	<u>28,707</u>	<u>-</u>	<u>28,707</u>	<u>28,707</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,450,922</u>	<u>-</u>	<u>1,450,922</u>	<u>1,450,922</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(6,497)	-	(6,497)	-	(6,497)
FUND BALANCE, BEGINNING OF YEAR	<u>15,484</u>	<u>-</u>	<u>15,484</u>	<u>-</u>	<u>15,484</u>
FUND BALANCE, END OF YEAR	<u>\$ 8,987</u>	<u>\$ -</u>	<u>\$ 8,987</u>	<u>\$ -</u>	<u>\$ 8,987</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 BREASTFEED PEER COUNCIL (329)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 41,881	\$ -	\$ 41,881	\$ 46,956	\$ (5,075)
TOTAL REVENUES	<u>41,881</u>	<u>-</u>	<u>41,881</u>	<u>46,956</u>	<u>(5,075)</u>
EXPENDITURES					
Salaries and fringe	32,872	-	32,872	32,872	-
Other operating expenses	6,241	-	6,241	11,316	(5,075)
Indirect cost	2,768	-	2,768	2,768	-
TOTAL EXPENDITURES	<u>41,881</u>	<u>-</u>	<u>41,881</u>	<u>46,956</u>	<u>(5,075)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 RYAN WHITE III (362)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Other federal funds	\$ 122,252	\$ -	\$ 122,252	\$ 512,595	\$ (390,343)
Outpatient Medicare fees	1,720	-	1,720	-	1,720
Outpatient client fees	649	-	649	-	649
Medicaid - DSPS	2,202	-	2,202	-	2,202
Medicaid case management	1,134	-	1,134	-	1,134
Nurse practitioner fees	2,095	-	2,095	-	2,095
Non-qualifying local funds	180	-	180	-	180
TOTAL REVENUES	<u>130,232</u>	<u>-</u>	<u>130,232</u>	<u>512,595</u>	<u>(382,363)</u>
EXPENDITURES					
Salaries and fringe	107,828	-	107,828	375,073	(267,245)
Other operating expenses	11,207	-	11,207	123,056	(111,849)
Indirect cost	3,216	-	3,216	14,466	(11,250)
TOTAL EXPENDITURES	<u>122,251</u>	<u>-</u>	<u>122,251</u>	<u>512,595</u>	<u>(390,344)</u>
EXCESS REVENUES OVER EXPENDITURES	7,981	-	7,981	-	7,981
FUND BALANCE, BEGINNING OF YEAR	66,054	-	66,054	-	66,054
TRANSFER OUT	<u>(66,054)</u>	<u>-</u>	<u>(66,054)</u>	<u>-</u>	<u>(66,054)</u>
FUND BALANCE, END OF YEAR	<u>\$ 7,981</u>	<u>\$ -</u>	<u>\$ 7,981</u>	<u>\$ -</u>	<u>\$ 7,981</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 RYAN WHITE III (384)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Other federal funds	\$ 377,216	\$ -	\$ 377,216	\$ 415,589	\$ (38,373)
Prior year program income	-	70,027	70,027	72,429	(2,402)
Outpatient Medicaid fees	158	-	158	-	158
Outpatient client fees	1,788	-	1,788	-	1,788
Outpatient Medicare fees	6,520	-	6,520	-	6,520
Medicaid case management	1,806	-	1,806	-	1,806
Medicaid rehab service options	4,521	-	4,521	-	4,521
Nurse practitioner fees	5,839	-	5,839	-	5,839
Intra-interagency transaction	2,442	-	2,442	-	2,442
Non-qualifying local funds	8,458	-	8,458	-	8,458
TOTAL REVENUES	408,748	70,027	478,775	488,018	(9,243)
EXPENDITURES					
Salaries and fringe	322,289	-	322,289	377,166	(54,877)
Equipment	894	-	894	-	894
Other operating expenses	83,926	-	83,926	83,567	359
Indirect cost	42,535	-	42,535	27,285	15,250
TOTAL EXPENDITURES	449,644	-	449,644	488,018	(38,374)
EXCESS REVENUES OVER EXPENDITURES	(40,896)	70,027	29,131	-	29,131
FUND BALANCE, BEGINNING OF YEAR	3,973	-	3,973	-	3,973
TRANSFER IN	66,054	-	66,054	-	66,054
PRIOR YEAR PROGRAM INCOME	-	(70,027)	(70,027)	-	(70,027)
FUND BALANCE, END OF YEAR	\$ 29,131	\$ -	\$ 29,131	\$ -	\$ 29,131

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LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 BABY LUV INFANT MORTALITY REDUCTION (385)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 64,000	\$ -	\$ 64,000	\$ 64,000	\$ -
TOTAL REVENUES	64,000	-	64,000	64,000	-
EXPENDITURES					
Salaries and fringe	34,496	-	34,496	34,496	-
Other operating expenses	25,294	-	25,294	25,294	-
Indirect cost	4,210	-	4,210	4,210	-
TOTAL EXPENDITURES	64,000	-	64,000	64,000	-
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

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LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING (401)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Family planning fees	\$ 23,910	\$ -	\$ 23,910	\$ -	\$ 23,910
Grant in aid	559,576	-	559,576	559,576	-
Outpatient Medicaid fees	150,041	-	150,041	-	150,041
Nurse practitioner fees	424	-	424	-	424
Prior year program income	-	203,307	203,307	203,307	-
TOTAL REVENUES	<u>733,951</u>	<u>203,307</u>	<u>937,258</u>	<u>762,883</u>	<u>174,375</u>
EXPENDITURES					
Salaries and fringe	568,866	-	568,866	568,866	-
Other operating expenses	134,108	(15,114)	118,994	118,995	(1)
Indirect cost	75,022	-	75,022	75,022	-
TOTAL EXPENDITURES	<u>777,996</u>	<u>(15,114)</u>	<u>762,882</u>	<u>762,883</u>	<u>(1)</u>
EXCESS REVENUES OVER EXPENDITURES	(44,045)	218,421	174,376	-	174,376
FUND BALANCE, BEGINNING OF YEAR	218,421	(15,114)	203,307	-	203,307
PRIOR YEAR PROGRAM INCOME	-	(203,307)	(203,307)	-	(203,307)
FUND BALANCE, END OF YEAR	<u>\$ 174,376</u>	<u>\$ -</u>	<u>\$ 174,376</u>	<u>\$ -</u>	<u>\$ 174,376</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 STATE CERVICAL CANCER PROGRAM (405)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 62,360	\$ -	\$ 62,360	\$ 63,360	\$ (1,000)
TOTAL REVENUES	<u>62,360</u>	<u>-</u>	<u>62,360</u>	<u>63,360</u>	<u>(1,000)</u>
EXPENDITURES					
Other operating expenses	53,196	5,241	58,437	59,437	(1,000)
Indirect cost	<u>3,923</u>	<u>-</u>	<u>3,923</u>	<u>3,923</u>	<u>-</u>
TOTAL EXPENDITURES	<u>57,119</u>	<u>5,241</u>	<u>62,360</u>	<u>63,360</u>	<u>(1,000)</u>
EXCESS REVENUES OVER EXPENDITURES	5,241	(5,241)	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>8,749</u>	<u>(8,749)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 13,990</u>	<u>\$ (13,990)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CP CMS CLINIC (409)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 589,213	\$ -	\$ 589,213	\$ 589,213	\$ -
Prior year program income	-	7,237	7,237	6,974	263
Medicaid case management	9,074	-	9,074	-	9,074
Medicaid DSPTS	5,210	-	5,210	-	5,210
Intra/inter agency transaction	44,694	-	44,694	44,694	-
Qualifying local funds	15	-	15	263	(248)
TOTAL REVENUES	<u>648,206</u>	<u>7,237</u>	<u>655,443</u>	<u>641,144</u>	<u>14,299</u>
EXPENDITURES					
Salaries and fringe	372,032	-	372,032	372,032	-
Equipment	6,407	-	6,407	6,407	-
Other operating expenses	220,558	215	220,773	220,772	1
Indirect cost	41,932	-	41,932	41,933	(1)
TOTAL EXPENDITURES	<u>640,929</u>	<u>215</u>	<u>641,144</u>	<u>641,144</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	<u>7,277</u>	<u>7,022</u>	<u>14,299</u>	<u>-</u>	<u>14,299</u>
FUND BALANCE, BEGINNING OF YEAR	<u>7,237</u>	<u>-</u>	<u>7,237</u>	<u>-</u>	<u>7,237</u>
PRIOR YEAR PROGRAM INCOME	<u>-</u>	<u>(7,237)</u>	<u>(7,237)</u>	<u>-</u>	<u>(7,237)</u>
FUND BALANCE, END OF YEAR	<u>\$ 14,514</u>	<u>\$ (215)</u>	<u>\$ 14,299</u>	<u>\$ -</u>	<u>\$ 14,299</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 HEALTH CARE GEORGIA FOUNDATION (421)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Non-qualified local funds	-	-	-	23,394	(23,394)
TOTAL REVENUES	-	-	-	23,394	(23,394)
EXPENDITURES					
Salaries and fringe	13,190	-	13,190	14,121	(931)
Equipment	1,112	-	1,112	2,190	(1,078)
Other operating expenses	8,171	-	8,171	5,271	2,900
Indirect cost	920	-	920	1,812	(892)
TOTAL EXPENDITURES	23,393	-	23,393	23,394	(1)
EXCESS REVENUES OVER EXPENDITURES	(23,393)	-	(23,393)	-	(23,393)
FUND BALANCE, BEGINNING OF YEAR	23,393	-	23,393	-	23,393
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CPAN (439)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Non-qualifying contracts	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
TOTAL REVENUES	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	-	-	-	2,890	(2,890)
Indirect cost	<u>89</u>	<u>-</u>	<u>89</u>	<u>110</u>	<u>(21)</u>
TOTAL EXPENDITURES	<u>89</u>	<u>-</u>	<u>89</u>	<u>3,000</u>	<u>(2,911)</u>
EXCESS REVENUES OVER EXPENDITURES	2,911	-	2,911	-	2,911
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,911</u>	<u>\$ -</u>	<u>\$ 2,911</u>	<u>\$ -</u>	<u>\$ 2,911</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 SHELTER PLUS CARE (444)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Qualifying local funds	\$ -	\$ -	\$ -	\$ 2,681	\$ (2,681)
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,681</u>	<u>(2,681)</u>
EXPENDITURES					
Intra/inter agency transaction	<u>2,681</u>	<u>-</u>	<u>2,681</u>	<u>2,681</u>	<u>-</u>
TOTAL EXPENDITURES	<u>2,681</u>	<u>-</u>	<u>2,681</u>	<u>2,681</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(2,681)	-	(2,681)	-	(2,681)
FUND BALANCE, BEGINNING OF YEAR	<u>2,681</u>	<u>-</u>	<u>2,681</u>	<u>-</u>	<u>2,681</u>
FUND BALANCE, END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 OUTPATIENT UNHSI (460)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 25,612	\$ -	\$ 25,612	\$ 25,612	\$ -
Prior year income	-	262	262	263	(1)
Medicaid DSPS fees	1,136	-	1,136	-	1,136
Intra/inter agency transaction	1,280	-	1,280	1,280	-
TOTAL REVENUES	<u>28,028</u>	<u>262</u>	<u>28,290</u>	<u>27,155</u>	<u>1,135</u>
EXPENDITURES					
Salaries and fringe	20,234	-	20,234	20,234	-
Equipment	730	-	730	730	-
Other operating expenses	4,360	-	4,360	4,360	-
Indirect cost	1,831	-	1,831	1,831	-
TOTAL EXPENDITURES	<u>27,155</u>	<u>-</u>	<u>27,155</u>	<u>27,155</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	873	262	1,135	-	1,135
FUND BALANCE, BEGINNING OF YEAR	262	-	262	-	262
PRIOR YEAR PROGRAM INCOME	-	(262)	(262)	-	(262)
FUND BALANCE, END OF YEAR	<u>\$ 1,135</u>	<u>\$ -</u>	<u>\$ 1,135</u>	<u>\$ -</u>	<u>\$ 1,135</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 OUTPATIENT UNHSI AUDIO (461)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 50,441	\$ -	\$ 50,441	\$ 50,441	\$ -
Intra/inter agency transaction	1,939	-	1,939	1,939	-
TOTAL REVENUES	<u>52,380</u>	<u>-</u>	<u>52,380</u>	<u>52,380</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	40,717	-	40,717	40,717	-
Other operating expenses	8,190	-	8,190	8,190	-
Indirect cost	3,473	-	3,473	3,473	-
TOTAL EXPENDITURES	<u>52,380</u>	<u>-</u>	<u>52,380</u>	<u>52,380</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 STATE BREAST AND CERVICAL CANCER (464)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 108,750	\$ -	\$ 108,750	\$ 108,750	\$ -
TOTAL REVENUES	<u>108,750</u>	<u>-</u>	<u>108,750</u>	<u>108,750</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	101,097	-	101,097	101,097	-
Indirect cost	<u>7,653</u>	<u>-</u>	<u>7,653</u>	<u>7,653</u>	<u>-</u>
TOTAL EXPENDITURES	<u>108,750</u>	<u>-</u>	<u>108,750</u>	<u>108,750</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 TOBACCO USE PREVENTION (466)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra/interagency transactions	\$ 6,705	\$ -	\$ 6,705	\$ 6,705	\$ -
Grant in aid	<u>65,000</u>	<u>-</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>
TOTAL REVENUES	<u>71,705</u>	<u>-</u>	<u>71,705</u>	<u>71,705</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	55,385	-	55,385	55,385	-
Equipment	308	-	308	308	-
Other operating expenses	11,461	-	11,461	11,461	-
Indirect cost	<u>4,551</u>	<u>-</u>	<u>4,551</u>	<u>4,551</u>	<u>-</u>
TOTAL EXPENDITURES	<u>71,705</u>	<u>-</u>	<u>71,705</u>	<u>71,705</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 SPECIAL RAPE PREVENTION & EDUCATION PROGRAM (471)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 14,700	\$ -	\$ 14,700	\$ 14,700	\$ -
TOTAL REVENUES	<u>14,700</u>	<u>-</u>	<u>14,700</u>	<u>14,700</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	14,482	-	14,482	14,482	-
Indirect cost	218	-	218	218	-
TOTAL EXPENDITURES	<u>14,700</u>	<u>-</u>	<u>14,700</u>	<u>14,700</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 PHEP (498)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 8,135	\$ -	\$ 8,135	\$ 9,937	\$ (1,802)
TOTAL REVENUES	<u>8,135</u>	<u>-</u>	<u>8,135</u>	<u>9,937</u>	<u>(1,802)</u>
EXPENDITURES					
Other operating expenses	8,135	-	8,135	9,937	(1,802)
TOTAL EXPENDITURES	<u>8,135</u>	<u>-</u>	<u>8,135</u>	<u>9,937</u>	<u>(1,802)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 PERINATAL PLANNING (502)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra-interagency transactions	\$ 6,423	\$ -	\$ 6,423	\$ 6,423	\$ -
Grant in aid	<u>65,000</u>	<u>-</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>
TOTAL REVENUES	<u>71,423</u>	<u>-</u>	<u>71,423</u>	<u>71,423</u>	<u>-</u>
EXPENDITURES					
Salaries	63,255	-	63,255	63,255	-
Other operating expenses	3,566	-	3,566	3,566	-
Indirect cost	<u>4,602</u>	<u>-</u>	<u>4,602</u>	<u>4,602</u>	<u>-</u>
TOTAL EXPENDITURES	<u>71,423</u>	<u>-</u>	<u>71,423</u>	<u>71,423</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 INFANTS AND TODDLERS WITH DISABILITIES (543)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 363,118	\$ -	\$ 363,118	\$ 363,118	\$ -
Prior year program income	-	81,030	81,030	81,030	-
Private insurance	4,543	-	4,543	-	4,543
Outpatient Medicaid fees	83,533	-	83,533	-	83,533
Nonqualify local funds	285	-	285	-	285
TOTAL REVENUES	451,479	81,030	532,509	444,148	88,361
EXPENDITURES					
Salaries and fringe	341,752	-	341,752	341,752	-
Equipment	5,638	-	5,638	5,638	-
Other operating expenses	55,140	-	55,140	55,140	-
Indirect cost	41,618	-	41,618	41,618	-
TOTAL EXPENDITURES	444,148	-	444,148	444,148	-
EXCESS REVENUES OVER EXPENDITURES	7,331	81,030	88,361	-	88,361
FUND BALANCE, BEGINNING OF YEAR	81,030	-	81,030	-	81,030
PRIOR YEAR PROGRAM INCOME	-	(81,030)	(81,030)	-	(81,030)
FUND BALANCE, END OF YEAR	\$ 88,361	\$ -	\$ 88,361	\$ -	\$ 88,361

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 APPROACHES INCREASE PHYSICAL ACTIVITY & HEALTH EATING (549)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -
TOTAL REVENUES	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	19,407	-	19,407	19,407	-
Indirect cost	593	-	593	593	-
TOTAL EXPENDITURES	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CHILDHOOD ASTHMA PROGRAM (552)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Non-qualifying local funds	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -
TOTAL REVENUES	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	7,442	-	7,442	24,259	(16,817)
Indirect cost	741	-	741	741	-
TOTAL EXPENDITURES	<u>8,183</u>	<u>-</u>	<u>8,183</u>	<u>25,000</u>	<u>(16,817)</u>
EXCESS REVENUES OVER EXPENDITURES	16,817	-	16,817	-	16,817
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 16,817</u>	<u>\$ -</u>	<u>\$ 16,817</u>	<u>\$ -</u>	<u>\$ 16,817</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FP DISTRICT CADRE REALIGNMENT (559)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra/interagency transactions	\$ 1,318	\$ -	\$ 1,318	\$ 1,318	\$ -
Grant in aid	<u>278,512</u>	<u>-</u>	<u>278,512</u>	<u>278,512</u>	<u>-</u>
TOTAL REVENUES	<u>279,830</u>	<u>-</u>	<u>279,830</u>	<u>279,830</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	257,454	-	257,454	257,454	-
Other operating expenses	2,184	-	2,184	2,184	-
Indirect cost	<u>20,192</u>	<u>-</u>	<u>20,192</u>	<u>20,192</u>	<u>-</u>
TOTAL EXPENDITURES	<u>279,830</u>	<u>-</u>	<u>279,830</u>	<u>279,830</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 HOSPITAL PREPAREDNESS PROGRAM (566)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 79,712	\$ -	\$ 79,712	\$ 79,712	\$ -
TOTAL REVENUES	<u>79,712</u>	<u>-</u>	<u>79,712</u>	<u>79,712</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	55,704	-	55,704	55,704	-
Equipment	413	-	413	413	-
Other operating expenses	18,644	-	18,644	18,644	-
Indirect cost	4,951	-	4,951	4,951	-
TOTAL EXPENDITURES	<u>79,712</u>	<u>-</u>	<u>79,712</u>	<u>79,712</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 HOSPITAL RESOURCES DEPLOYMENT (567)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 5,110	\$ -	\$ 5,110	\$ 5,110	\$ -
TOTAL REVENUES	<u>5,110</u>	<u>-</u>	<u>5,110</u>	<u>5,110</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	4,914	-	4,914	4,914	-
Indirect cost	<u>196</u>	<u>-</u>	<u>196</u>	<u>196</u>	<u>-</u>
TOTAL EXPENDITURES	<u>5,110</u>	<u>-</u>	<u>5,110</u>	<u>5,110</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 AHYD PROGRAMS OF EXCELLENCE (589)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 103,300	\$ -	\$ 103,300	\$ 103,300	\$ -
TOTAL REVENUES	<u>103,300</u>	<u>-</u>	<u>103,300</u>	<u>103,300</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	69,501	-	69,501	69,501	-
Other operating expenses	26,767	-	26,767	26,767	-
Indirect cost	7,032	-	7,032	7,032	-
TOTAL EXPENDITURES	<u>103,300</u>	<u>-</u>	<u>103,300</u>	<u>103,300</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 DISTRICT CADRE (613)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 139,749	\$ -	\$ 139,749	\$ 396,272	\$ (256,523)
TOTAL REVENUES	<u>139,749</u>	<u>-</u>	<u>139,749</u>	<u>396,272</u>	<u>(256,523)</u>
EXPENDITURES					
Salaries and fringe	45,718	-	45,718	57,743	(12,025)
Other operating expenses	84,839	-	84,839	216,875	(132,036)
Indirect costs	9,192	-	9,192	121,654	(112,462)
TOTAL EXPENDITURES	<u>139,749</u>	<u>-</u>	<u>139,749</u>	<u>396,272</u>	<u>(256,523)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 WIC DIRECT (643)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 396,272	\$ -	\$ 396,272	\$ 396,272	\$ -
TOTAL REVENUES	<u>396,272</u>	<u>-</u>	<u>396,272</u>	<u>396,272</u>	<u>-</u>
EXPENDITURES					
Equipment	57,743	-	57,743	57,743	-
Other operating expenses	177,090	39,785	216,875	216,875	-
Indirect costs	<u>121,654</u>	<u>-</u>	<u>121,654</u>	<u>121,654</u>	<u>-</u>
TOTAL EXPENDITURES	<u>356,487</u>	<u>39,785</u>	<u>396,272</u>	<u>396,272</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	39,785	(39,785)	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 39,785</u>	<u>\$ (39,785)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF AUDITOR'S PROPOSED FINANCIAL SETTLEMENT
Year Ended June 30, 2014

Encumbered expense from FY13 that was never paid out:

ST Cervic Cancer Program (405)	\$ 2,912.46
WIC Direct (643)	<u>91.32</u>
	<u>\$ 3,003.78</u>

See independent auditor's report.

GOVERNMENTAL AUDITING STANDARDS REQUIREMENTS



Fowler, Holley, Rambo & Stalvey, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
BUSINESS CONSULTANTS

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

To the Board of Directors
Lowndes County Board of Health
A Component Unit of Lowndes County

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

Internal Control Over Financial Reporting

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

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

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

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-83-

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Compliance and Other Matters

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

Purpose of this Report

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

Fowler, Holley, Rambo & Stalvey, P.C.
Fowler, Holley, Rambo & Stalvey, P.C. ✓

December 30, 2014

SINGLE AUDIT SECTION



Fowler, Holley, Rambo & Stalvey, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
BUSINESS CONSULTANTS

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

To the Board of Directors
Lowndes County Board of Health
A Component Unit of Lowndes County

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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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 Lowndes County Board of Health's compliance.

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

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

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

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

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

Fowler, Holley, Rambo & Stalvey, P.C.
Fowler, Holley, Rambo & Stalvey, P.C.

December 30, 2014

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2014

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified
 Internal control over financial reporting
 Material weaknesses identified? _____ Yes X No
 Significant deficiencies identified not
 considered to be material weaknesses? _____ Yes X None reported
 Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs
 Material weaknesses identified? _____ Yes X No
 Significant deficiencies identified not
 considered to be material weaknesses? _____ Yes X None reported

Type of auditor’s report issued on compliance
 for major programs: Unmodified

Any audit findings disclosed that are required to be reported
 in accordance with Circular A-133, Section .511(a)? _____ Yes X No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.557	WIC
93.069	Preparedness & Emergency Response
93.558	Temporary Assistance For Needy Families
93.917	Ryan White
93.917	Ryan White III
93.994	Maternal and Child Health Services Block Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee considered a low risk auditee X Yes _____ No

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2014

Section II – Financial Statement Findings

No matters were reported

Prior Year Findings and Questioned Cost:

No matters were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

Prior Year Findings and Questioned Cost:

No matters were reported.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2014

	Federal CFDA Number	Pass Through Grantor Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Ryan White III (Direct)	93.917	N/A	377,216
Ryan White III (Direct)	93.917	N/A	<u>122,252</u>
			<u>499,468</u>
Passed through the State			
Department of Public Health		N/A	
BP1-5 Public Health Emergency Preparedness (PHEP)	93.069		395,351
Public Health Emergency Preparedness (PHEP)	93.069		<u>8,135</u>
			<u>403,486</u>
Special Rape Prevention & Education Program	93.136		<u>14,700</u>
			<u>14,700</u>
Family Planning - District Cadre Realign	93.217		<u>250,661</u>
			<u>250,661</u>
Immunization and Vaccines For Children	93.268		<u>140,023</u>
			<u>140,023</u>
Breasttest and Cervical Cancer	93.283		<u>194,675</u>
			<u>194,675</u>
Increasing HPV Coverage Rates	93.539		89
School-Based Flu Project	93.539		<u>9,000</u>
			<u>9,089</u>
Adolescent Health & Youth Development	93.558		103,300
Family Planning - TANF	93.558		<u>559,576</u>
			<u>662,876</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
 Year Ended June 30, 2014

	Federal CFDA Number	Pass Through Grantor Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
		N/A	
Enhancing Breast & Cervical Cancer Screening	93.744		18,056
			<u>18,056</u>
Hospital Preparedness Program	93.889		79,712
Hospital Resource Deployment	93.889		5,110
			<u>84,822</u>
Ryan White	93.917		287,642
			<u>287,642</u>
HIV/AIDS Substance Abuse	93.940		43,792
Care and Prevention in US (CAPUS) Demo Proj.	93.940		15,322
			<u>59,114</u>
Approaches Increase Physical Activity & Hlthy Eating	93.945		20,000
			<u>20,000</u>
Comprehensive Child Health	93.994		50,441
Baby LUV Infant Mortality Reduction	93.994		64,000
Perinatal Planning	93.994		65,000
Infants and Toddlers w/Disabilities	93.994		363,118
CMS Clinics	93.994		306,391
			<u>848,950</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>\$ 3,493,562</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed through the State			
Department of Public Health			
Breastfeeding Peer Counseling	10.557	N/A	41,881
WIC	10.557	N/A	1,873,746
TOTAL DEPARTMENT OF AGRICULTURE			<u>\$ 1,915,627</u>
Total Federal Expenditures			<u>\$ 5,409,189</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
Year Ended June 30, 2014

Notes to the Schedule of Expenditures of Federal Awards

Basis of Presentation

The schedule of expenditures of federal awards included the federal grant activity of Lowndes County Board of Health and is presented on the budgetary basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

The structure of the Georgia Department of Public Health was changed during the fiscal year ending June 30, 2013 and no contract numbers were issued with the master contracts. Public health is now under the Georgia Department of Public Health for the year ending June 30, 2014 and has now moved into their own division, the Georgia Department of Public Health.

See independent auditor's report.

OTHER STATE REQUIREMENTS

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
 Year Ended June 30, 2014

Passed through the Georgia Department of Public Health	Program Number	Revenue	Expenditures	Due (To) From State
Public Health	001	\$ 1,557,753	\$ 1,557,753	\$ -
WIC Nutrition Education	007	22,244	22,244	-
WIC Breast Feeding	009	10,805	10,805	-
Children 1st - 2	024	233,358	233,358	-
Genetics	027	70,000	70,000	-
TB Case Management	031	157,276	157,276	-
HIV/Aids Substance Abuse	044	43,792	43,792	-
Breastest & More	056	194,675	194,675	-
Immunization	066	189,606	189,606	-
School Based Flu Project	069	9,000	9,000	-
Oral Health	076	82,000	82,000	-
HIV District Rent	089	6,946	6,946	-
Ryan White II	094	287,641	287,641	-
Enhancing Breast & Cervical Cancer Screening	108	18,056	18,056	-
Early Intervention	112	409,474	409,474	-
Increasing HPV Coverage Rates	186	89	89	-
EPI Capacity	245	57,051	57,051	-
Care and Prevention In US (CAPUS)	267	15,322	15,322	-

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF STATE CONTRACTUAL ASSISTANCE - CONTINUED
 Year Ended June 30, 2014

		<u>Revenue</u>	<u>Expenditures</u>	Due (To) From State
BPI-5 Public Health Emergency Preparedness	270	395,351	395,351	-
EPI Capacity Additional	280	15,000	15,000	-
STD Preventive Clinical Services	283	5,532	5,532	-
WIC Cost Pool	301	1,444,425	1,444,425	-
Breastfeeding Peer Counseling	329	41,881	41,881	-
Baby Luv Infant Mortality Reduction	385	64,000	64,000	-
Family Planning - TANF	401	559,576	559,576	-
State Cervical Cancer	405	62,360	62,360	-
CMS Clinics	409	589,213	589,213	-
Outpatient UNHSI	460	25,612	25,612	-
Outpatient UNHSI Audio	461	50,441	50,441	-
State Breast & Cervical Cancer	464	108,750	108,750	-
Health Promotion Initiative	466	65,000	65,000	-
Special Rape Prevention and Education Program	471	14,700	14,700	-
PHEP	498	8,135	8,135	-
Perinatal Planning	502	65,000	65,000	-
Infants & Toddlers w/Disabilities	543	363,118	363,118	-
Approaches Inceas Physi Activity & Healthy Eating	549	20,000	20,000	-
Family Planning CADRE	559	278,512	278,512	-
HPP	566	79,712	79,712	-
Hospital Resource Deployment	567	5,110	5,110	-
AHYD Programs of Excellence	589	103,300	103,300	-
District 8-1 Lowndes County Admin CADRE	613	139,749	139,749	-
WIC Direct	643	396,272	396,272	-
		<u> </u>	<u> </u>	<u> </u>
Total		<u>\$ 8,265,837</u>	<u>\$ 8,265,837</u>	<u>\$ -</u>

See independent auditor's report.