

CLARKE COUNTY BOARD OF HEALTH

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

FOR THE YEAR ENDING JUNE 30, 2012

CLARKE COUNTY BOARD OF HEALTH

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

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INDEPENDENT AUDITOR'S REPORT

Clarke County Board of Health
Clarke County Health Department
Athens, Georgia

We have audited the accompanying financial statements of the governmental activities of the Clarke County Board of Health, component unit of Clarke County, Georgia, as of and for the year ended June 30, 2012, which collectively comprise the Board of Health's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the Clarke County Board of Health's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities of the Clarke County Board of Health as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 18, 2012, on our consideration of the Clarke 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* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 to 5 and 19 through 20 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clarke County Board of Health's financial statements. The information presented on pages 21-73 are presented to satisfy Georgia Department of Public Health reporting requirements and are presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying 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 financial statements. The information on pages 21-73 and the schedule of expenditures of federal awards is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Clenney, Powell and Rentz, PC

A handwritten signature in cursive script, appearing to read "C. Powell & Co.", written in black ink.

Albany, Georgia
September 18, 2012

CLARKE COUNTY BOARD OF HEALTH MANAGEMENT DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2012

Our discussion and analysis of the Clarke County Board of Health's financial performance provides an overview of the Health Department's financial activities for the fiscal year ended June 30, 2012. Please read it in conjunction with the Health Department's basic financial statements, which begin on page 6.

FINANCIAL HIGHLIGHTS

- The Health Department's net assets decreased by \$76,429 as a result of this year's operations.
- The Health Department's total revenues for the fiscal year were \$11,185,109 as compared to \$11,678,700 for the prior fiscal year.
- Total expenditures for the Health Department in the current fiscal year were \$11,261,538 as compared to \$11,490,288 for the prior year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 6 and 7) provide information about the activities of the Health Department as a whole and present a longer-term view of the Health Department's finances. Fund financial statements start on Page 8. For governmental activities (which comprise all the Health Department's activities), these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the Health Department's operations in more detail than the government wide statements by providing information about the Health Department's most financially significant funds.

Reporting the Health Department as a Whole

The Statement of Net Assets and the Statement of Activities

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

These two statements report the Health Department's net assets and changes in them. Over time, increases or decreases in the Health Department's net assets are one indicator of its financial health and whether it is improving or deteriorating.

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

Reporting the Health Department's Most Significant Funds

Fund Financial Statements

Our analysis of the Health Department's major fund begins on page 4. The fund financial statements begin on page 8 and provide detailed information about the most significant funds-not the Health Department as a whole. The Health Department used only one kind of fund which is described in detail below.

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

THE HEALTH DEPARTMENT AS A WHOLE

The Health Department's combined net assets changed from a year ago, decreasing by \$76,429 to an ending balance of \$1,539,359. A brief condensed analysis follows depicting the net assets and changes in net assets for the current and prior periods.

	<u>2012</u>	<u>2011</u>
Cash and other current assets	\$ 2,698,679	\$ 3,513,314
Capital assets	<u>412,383</u>	<u>415,310</u>
Total assets	3,111,062	3,928,624
Liabilities	<u>(1,571,703)</u>	<u>(2,312,836)</u>
Net assets	<u>\$ 1,539,359</u>	<u>\$ 1,615,788</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the Health Department revised the original budget several times. The original budget was prepared in July, 2011. At that time, two of the most significant fund sources were fairly well established. Grant in Aid funds were mandated by the state but increased during the year due to new services and programs. The county funds were established early in the year based on the budget approved by the county and remained stable for the year. Salaries and related fringe benefits increased during the year due to new programs. The equipment budget also increased as fixed assets were needed and purchased during the year. The budget is monitored monthly and increases or decreases are made depending on the availability of funds.

CAPITAL ASSETS

As of June 30, 2012, the Health Department had \$412,383 invested in a broad range of capital assets, including medical equipment and office equipment. This figure is net of all depreciation expense through June 30, 2012. Equipment totaling \$169,418 was purchased by the Health Department during the current fiscal year and \$486,633 of equipment was disposed.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Health Department's management considered many factors when setting the budget for the upcoming fiscal year which will end June 30, 2013. Grant in Aid funds had been cut for the past several years for most public health departments but seemed to stabilize in fiscal year 2012. Grant in Aid funding for the coming year will be determined at the state level and will depend on the allotted funding in the state budget. The county has consistently funded the health department through the years and that funding is expected to continue for fiscal year 2013. The budget will be closely monitored at all times during the upcoming fiscal year and appropriate actions will be taken when deemed necessary.

CONTACTING THE HEALTH DEPARTMENT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Health Department's finances and to show the Health Department's accountability for the money it receives and spends. If you have questions about this report or need additional information, contact the Health Department at 220 Research Drive, Athens, Georgia.

**CLARKE COUNTY BOARD OF HEALTH
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
AS OF JUNE 30, 2012**

ASSETS	
Cash on Hand and in Bank	\$ 1,854,154
Accounts Receivable	357,567
A/R-DPH	486,958
Capital Assets-Net of Depreciation	<u>412,383</u>
Total Assets	<u>3,111,062</u>
 LIABILITIES	
Accounts Payable	710,641
Accounts Payable-DPH	427,335
Due to Department of Health and Human Services	25,353
Deferred Grant Income	9,024
Compensated Absences Payable:	
Due within one year	51,818
Due in more than one year	<u>347,532</u>
Total Liabilities	<u>1,571,703</u>
 NET ASSETS	
Invested In Capital Assets	412,383
Unrestricted	<u>1,126,976</u>
TOTAL NET ASSETS	<u><u>\$ 1,539,359</u></u>

SEE NOTES TO FINANCIAL STATEMENTS

**CLARKE COUNTY BOARD OF HEALTH
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities: Health	<u>\$ (11,261,538)</u>	<u>\$ 1,131,913</u>	<u>\$ 10,034,149</u>	(95,476)
General Revenues: Unrestricted Investment Earnings				4,017
Gain on Sale of General Capital Assets				<u>15,030</u>
Change in Net Assets				(76,429)
				<u>1,615,788</u>
				<u>\$ 1,539,359</u>

SEE NOTES TO FINANCIAL STATEMENTS

**CLARKE COUNTY BOARD OF HEALTH
BALANCE SHEET
GOVERNMENTAL FUND
AS OF JUNE 30, 2012**

ASSETS

Cash on Hand and in Bank	\$ 1,854,154
Accounts Receivable	357,567
A/R-DPH	<u>486,958</u>

Total Assets	\$ <u>2,698,679</u>
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LIABILITIES AND FUND BALANCES

Accounts Payable	\$ 710,641
Accounts Payable-DPH	427,335
Due to Department of Health and Human Services	25,353
Deferred Grant Income	9,024
Current Portion of Compensated Absences	<u>51,818</u>

Total Liabilities	1,224,171
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FUND BALANCES

Assigned:	
Budgetary Stabilization	1,135,930
Unassigned	<u>338,578</u>

Total Fund Balances	<u>1,474,508</u>
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TOTAL LIABILITIES AND FUND BALANCES	\$ <u>2,698,679</u>
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Reconciliation of the Balance Sheet-Governmental Funds to the Statement of Net Assets:

Total Governmental Fund Balances	\$ 1,474,508
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Required Adjustments to reconcile amounts reported in governmental activities in the statement of net assets:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation of \$1,478,985	412,383
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Some liabilities, including accrued compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	<u>(347,532)</u>
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Net assets of governmental activities	\$ 1,539,359
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**CLARKE COUNTY BOARD OF HEALTH
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2012**

REVENUES	
DPH Grant in Aid	\$ 7,544,521
County-Participating	435,223
County-Nonparticipating	436,131
Fee Income	1,135,930
Direct Federal Funds	600,909
Nonqualifying Local Funds	917,357
Nonqualifying Contracts	99,676
Nonqualifying Donations	332
TOTAL REVENUES	<u>11,170,079</u>
EXPENDITURES	
Direct Salaries	4,036,117
Direct Fringe Benefits	1,861,750
Intra/Inter Agency	1,163,993
Equipment	169,418
Travel	103,130
Other Operating Expenditures	3,684,562
Indirect Costs	262,345
TOTAL EXPENDITURES	<u>11,281,315</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(111,236)
OTHER FINANCING SOURCE	
Sale of General Capital Assets	<u>35,775</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER(UNDER) EXPENDITURES	(75,461)
Fund Balances - Beginning	<u>1,549,969</u>
Fund Balances - Ending	<u><u>\$ 1,474,508</u></u>
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds to the Statement of Activities	
Net change in fund balances-governmental funds	\$ (75,461)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$169,418) exceeded depreciation (\$147,851) in the current period.	21,567
Some expenses, including compensated absences, which are reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds	(1,790)
Governmental funds report total proceeds from sale of general capital assets. However, in the statement of activities, only the gain from the sale is reported.	<u>(20,745)</u>
Change in net assets of governmental activities	\$ (76,429)

SEE NOTES TO FINANCIAL STATEMENTS

CLARKE COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

A. BASIC FINANCIAL STATEMENTS-GOVERNMENT WIDE STATEMENTS

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

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

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

CLARKE COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

B. BASIC FINANCIAL STATEMENTS-FUND FINANCIAL STATEMENTS

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

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

1. Governmental Funds:

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

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

C. BASIS OF ACCOUNTING

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

1. Accrual:

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

2. Modified Accrual

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

D. FINANCIAL STATEMENT AMOUNTS

1. Cash and Cash Equivalents:

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

2. Capital Assets:

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

CLARKE COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

3. Compensated Absences

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

E. LEGAL COMPLIANCE-BUDGETARY RESTRICTIONS

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

F. USE OF ESTIMATES

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

G. FUND BALANCES—GOVERNMENTAL FUNDS

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

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

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

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

The Georgia Department of Public Health allows the Board of Health to carry over any unspent fee income to be used as a subsequent year budgetary fund source. **As such, the portion of the Board of Health’s fund balance which will be budgeted as a fund source for 2012 has been classified as “Assigned for Budgetary Stabilization” in the fund financial statements.** All other fund balance amounts are Unassigned.

NOTE 2 – CASH

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

The categories are described as follows:

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

Deposits, categorized by level of risk, are:

	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Cash and Cash Equivalents	\$ 837,605	\$ 1,972,218	\$ -

As of June 30, 2012, the carrying amount of the Board of Health’s cash accounts was \$1,854,154 and the bank balances were \$2,809,823.

NOTE 3 – SCHEDULE OF VEHICLES

The Clarke County Board of Health, Clarke County, Georgia, had eight vehicles in operation for the fiscal year ended June 30, 2012.

NOTE 4 – RETIREMENT PLAN

The employees of the Clarke County Board of Health are covered by the Retirement System of the State of Georgia.

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

NOTE 5 – CAPITAL ASSETS

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Office and Medical Equipment	\$ 2,208,584	\$ 169,418	\$ (486,633)	\$ 1,891,369
Less accumulated depreciation:				
Office and Medical Equipment	(1,793,275)	(147,851)	462,140	(1,478,986)
Governmental activities capital assets, net	\$ 415,309	\$ 21,567	\$ (24,493)	\$ 412,383

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

Governmental activities:	
Health	\$ 147,851

NOTE 6 – LONG TERM LIABILITIES

Long term liability activity for the year ended June 30, 2012, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental Activities:				
Compensated Absences	\$ 390,079	\$ 362,356	\$ (353,085)	\$ 399,350

The ending balance includes amounts due within one year of \$51,818.

NOTE 7 – SUBSEQUENT EVENTS

Clarke County Board of Health has evaluated subsequent events through September 18, 2012, which is the date the financial statements were available to be issued.

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

NOTE 8 - DUE FROM/TO DPH

The Clarke County Board of Health had the following amounts receivable and payable to the Georgia Department of Public Health as of June 30, 2012:

Financial Settlement:

<u>PGM</u>	<u>Fiscal Year 2012:</u>	<u>Due From</u>	<u>Due to</u>	<u>Net</u>
1	Public Health	\$ 15,129	\$ -	\$ 15,129
559	FP District Cadre Realignment	20,853	28,364	(7,511)
401	Family Planning	40,306	40,306	-
502	Perinatal Planning	4,990	4,990	-
466	Tobacco Prevention	5,367	5,367	-
63	Hypertension Mgmt Outreach	96,093	7,934	88,159
643	WIC Direct	19,614	14,037	5,577
329	Breastfeeding Peer Counseling	8,168	8,168	-
464	State Breastest and Cervical	936	936	-
94	Ryan White II	10,123	1	10,122
77	Wellness	8,148	7,337	811
56	Breastest and More	7,061	4,672	2,389
543	Infants and Toddlers with Disabilities	22,751	22,886	(135)
566	HCEPPR Coordinator	8,062	4,996	3,066
247	PH Emergency Preparedness	-	1	(1)
405	State Cervical Screening	1,685	1,685	-
9	WIC Breastfeeding	7,970	4,500	3,470
567	Hospital Resource Deployment	314	314	-
7	WIC Nutrition Education	1,967	699	1,268
498	PH Emergency Preparedness	38,417	29,307	9,110
522	Maternal Infant Early Childhood Home Visiting	5,765	1,452	4,313
501	CDC/Cities Readiness Initiative	1,626	1,626	-
76	Dental Health	3,016	16	3,000
112	EI Service Coordination	15,787	35,746	(19,959)
460	Outpatient UNHSI/Audiology Support	55	55	-
31	Community TB	9,817	9,817	-
245	EPI Capacity	9,097	4,372	4,725
584	SHAPP & Cardiovascular Health Init	-	1	(1)
367	Comprehensive STD Program	-	67	(67)
301	WIC Cost Pool	51,107	113,526	(62,419)
404	EPSDT District	3,731	3,731	-
409	Childrens Medical Services	1,367	1,367	-
238	Teen Centers YD	3,739	-	3,739
306	Youth Development Coordination	19,147	-	19,147
461	UNHSI Salaries	4,252	4,252	-
29	Childrens 1st-3	22,267	2,035	20,232
30	Childrens 1st-4	5,342	5,342	-
66	Immunization	8,126	-	8,126
269	HIV Prevention	257	257	-
	Subtotal-FY 2012	<u>482,452</u>	<u>370,162</u>	<u>112,290</u>

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

NOTE 8 - DUE FROM/TO DPH (CONTINUED)

<u>PGM</u>	<u>Fiscal Year 2011:</u>	<u>Due From</u>	<u>Due To</u>	<u>Net</u>
401	Family Planning	-	1,834	(1,834)
464	State Breast and Cervical	91	4,172	(4,081)
643	WIC Direct	70	-	70
56	Breastest and More	-	502	(502)
571	PHER Phase 3	-	966	(966)
247	PH Emergency Preparedness	-	152	(152)
579	BCW/ARRA of 2009 Part C	-	86	(86)
415	Babies Born Healthy	-	161	(161)
404	EPSDT District	-	764	(764)
24	Childrens 1st-2	-	201	(201)
	Subtotal-FY 2011	<u>161</u>	<u>8,838</u>	<u>(8,677)</u>
	<u>Fiscal Year 2010:</u>			
129	BT/Cities Readiness Initiative #129	4,345	-	4,345
502	Perinatal Planner	-	674	(674)
9	WIC Breastfeeding	-	118	(118)
94	Ryan White II	-	3,198	(3,198)
56	Breastest and More	-	829	(829)
60	EMS	-	1,389	(1,389)
502	HRSA Resource Deployment	-	502	(502)
299	Pre-Event Smallpox Vacc-#299	-	346	(346)
515	Pandemic Flu Risk Comm	-	338	(338)
112	EI Service Coordination	-	17,376	(17,376)
31	Community TB	-	300	(300)
415	Babies Born Healthy	-	9,800	(9,800)
301	WIC Cost Pool	-	3,259	(3,259)
409	Childrens Medical Services	-	4,174	(4,174)
134	Childrens First Support-#134	-	50	(50)
401	Family Planning	-	209	(209)
	Subtotal-FY 10	<u>4,345</u>	<u>42,562</u>	<u>(38,217)</u>
	<u>Fiscal Year 2009:</u>			
542	Preparedness and Emerg Resp for BT	-	5,108	(5,108)
	<u>Fiscal Year 2008:</u>			
226	Preparedness Emergency Response	-	665	(665)
TOTALS		<u>\$ 486,958</u>	<u>\$ 427,335</u>	<u>\$ 59,623</u>

CLARKE COUNTY BOARD OF HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Fiscal Year Ended June 30, 2012

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA #	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services:			
Direct Programs:			
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		\$ 600,909
Pass-through Programs from:			
Georgia Department of Public Health:			
Temporary Assistance for Needy Families Immunization Grants	93.558	40500-054-12120629	856,947
Affordable Care Act-MIECHV	93.268	40500-054-12120629	56,157
HIV Prevention Activities-Health Dept Based	93.505	40500-054-12120629	16,138
Project Grants & Coop Agreements for TB	93.940	40500-054-12120629	54,660
Family Planning-Services	93.116	40500-054-12120629	1,200
Preventive Health and Health Services Block Grant	93.217	40500-054-12120629	282,542
HIV Care Formula Grants	93.991	40500-054-12120629	51,727
National Bioterrorism Hospital Preparedness Program	93.917	40500-054-12120629	219,805
Centers for Disease and Control and Prevention-Investigations and Technical Assistance	93.889	40500-054-12120629	59,223
Maternal and Child Health Services Block Grant to the States	93.283	40500-054-12120629	154,297
Project Grants and Coop Agreements for Bioterrorism Preparedness Response	93.994	40500-054-12120629	549,301
	93.069	40500-054-12120629	361,987
Total Pass-through Programs			<u>2,663,984</u>
Total U.S. Department of Health & Human Services			<u>3,264,893</u>
U.S. Department of Education:			
Pass-through from Georgia Department of Public Health:			
Special Education-Grants for Infants and Families with Disabilities	84.181	40500-054-12120629	307,081
ARRA-Special Education-Grants for Infants and Families with Disabilities-Recovery Act	84.393	40500-054-12120629	46,244
Total U.S. Department of Education			<u>353,325</u>
U.S. Department of Agriculture:			
Pass-through from Georgia Department of Public Health:			
Special Supplemental Food Program for Women, Infants and Children	10.557	40500-054-12120629	1,887,914
Total Expenditures of Federal Awards			<u>\$ 5,506,132</u>

See accompanying notes to schedule of expenditures of federal awards

CLARKE COUNTY BOARD OF HEALTH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2012

NOTE 1- BASIS OF PRESENTATION

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

NOTE 2 - NON-CASH AWARDS

The Clarke County Board of Health did not receive any non-cash federal awards during the fiscal year.

**CLARKE COUNTY BOARD OF HEALTH
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Fee Income	\$ -	\$ -	\$ 1,135,930	\$ 1,135,930
DPH Grant-In-Aid	7,182,591	7,699,942	7,544,521	(155,421)
County-Participating	432,210	442,291	435,223	(7,068)
County-Nonparticipating	421,717	436,131	436,131	-
Nonqualifying Local Funds	619,039	953,022	953,132	110
Other Federal Funds	187,864	1,087,002	600,909	(486,093)
Contracts	54,781	181,969	99,676	(82,293)
Nonqualifying Donations	-	332	332	-
	<u>8,898,202</u>	<u>10,800,689</u>	<u>11,205,854</u>	<u>405,165</u>
OTHER FINANCING SOURCES				
Operating transfers from Prior Year Program Income Fund	<u>1,167,547</u>	<u>1,171,959</u>	<u>1,171,959</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>10,065,749</u>	<u>11,972,648</u>	<u>12,377,813</u>	<u>405,165</u>
EXPENDITURES				
Direct Salaries	3,688,168	4,234,110	4,024,887	(209,223)
Inter/Intra Agency	877,375	1,163,993	1,163,993	-
Direct Fringe Benefits	1,624,257	1,976,283	1,861,750	(114,533)
Travel	89,245	115,402	103,130	(12,272)
Equipment	-	226,063	169,418	(56,645)
Other Operating	3,539,638	3,988,035	3,684,563	(303,472)
Indirect Costs	247,066	268,762	262,345	(6,417)
TOTAL EXPENDITURES	<u>10,065,749</u>	<u>11,972,648</u>	<u>11,270,086</u>	<u>(702,562)</u>
EXPENDITURES	<u>10,065,749</u>	<u>11,972,648</u>	<u>11,270,086</u>	<u>(702,562)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	1,107,727	<u>\$ 1,107,727</u>
OTHER FINANCING (USES)				
Operating transfer to Prior Year Program Income Fund			<u>(1,135,930)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)			<u>\$ (28,203)</u>	

See accompanying note to budgetary comparison schedule

**CLARKE COUNTY BOARD OF HEALTH
NOTE TO BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2012**

NOTE 1 – BUDGET TO ACTUAL RECONCILIATION

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

Sources /inflows of resources:

Actual amounts (budgetary basis) of total revenues and other financing sources from the budgetary comparison schedule	\$ 12,377,813
---	---------------

Differences-budget to GAAP:

The Prior Year Program Income amount is a budgetary resource but is not a current year revenue for financial reporting purposes	(1,171,959)
---	--------------

The proceeds from the sale of general capital assets are budgetary resources but are considered other financing sources for financial reporting purposes	(<u>35,775</u>)
--	-------------------

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances-governmental funds	<u>\$ 11,170,079</u>
--	----------------------

Uses/outflows of resources:

Actual amounts (budgetary basis) of total expenses from the budgetary comparison schedule	\$ 11,270,086
---	---------------

Differences-budget to GAAP:

The Health Department only budgets actual compensated absences which are paid and do not take into account the accrual of the current portion of the obligation	<u>11,229</u>
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Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances-governmental funds	<u>\$ 11,281,315</u>
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CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 PUBLIC HEALTH-001
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 859,720	\$ 1,178,323	\$ 1,178,323	\$ -
DPH-Contracts	-	-	-	-
County Participating	432,210	442,291	435,223	(7,068)
County Nonparticipating	421,717	436,131	436,131	-
Fee Collections	-	-	1,058,896	1,058,896
Other Local Funds	-	-	-	-
Intra/Inter Agency WIC	-	-	-	-
Nonqualifying Donations	-	332	332	-
Nonqualifying Local Funds	<u>153,487</u>	<u>481,692</u>	<u>481,693</u>	<u>1</u>
TOTAL REVENUES	<u>1,867,134</u>	<u>2,538,769</u>	<u>3,590,598</u>	<u>1,051,829</u>
EXPENDITURES				
Direct Salaries	1,311,232	1,534,572	1,534,572	-
Direct Fringe Benefits	610,763	732,190	732,189	(1)
Equipment	-	186,944	130,299	(56,645)
Travel	15,100	20,669	20,669	-
Other Operating	1,005,886	1,138,297	1,194,943	56,646
Indirect Costs	<u>91,700</u>	<u>93,644</u>	<u>93,644</u>	<u>-</u>
TOTAL EXPENDITURES	<u>3,034,681</u>	<u>3,706,316</u>	<u>3,706,316</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,167,547)</u>	<u>(1,167,547)</u>	<u>(115,718)</u>	<u>1,051,829</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,167,547	1,167,547	1,167,547	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>(1,058,896)</u>	<u>(1,058,896)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,167,547</u>	<u>1,167,547</u>	<u>108,651</u>	<u>(1,058,896)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,067)</u>	<u>\$ (7,067)</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WIC NUTRITION EDUCATION-007
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 25,000	\$ 30,768	\$ 30,768	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
TOTAL REVENUES	<u>25,000</u>	<u>30,768</u>	<u>30,768</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	500	1,148	1,148	-
Other Operating	24,500	29,620	29,620	-
Indirect Costs	-	-	-	-
TOTAL EXPENDITURES	<u>25,000</u>	<u>30,768</u>	<u>30,768</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WIC BREASTFEEDING-009
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 50,000	\$ 52,259	\$ 52,259	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>50,000</u>	<u>52,259</u>	<u>52,259</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	1,920	1,770	1,770	-
Other Operating	48,080	50,489	50,489	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>50,000</u>	<u>52,259</u>	<u>52,259</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 CHILDRENS 1ST 2-024
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 125,393	\$ 77,606	\$ 77,606	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>125,393</u>	<u>77,606</u>	<u>77,606</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	70,776	43,865	43,865	-
Direct Fringe Benefits	31,693	19,989	19,989	-
Equipment	-	-	-	-
Travel	3,780	2,162	2,162	-
Other Operating	12,382	4,995	4,995	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>6,762</u>	<u>6,595</u>	<u>6,595</u>	<u>-</u>
TOTAL EXPENDITURES	<u>125,393</u>	<u>77,606</u>	<u>77,606</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 CHILDRENS 1ST 3-029
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 22,611	\$ 69,277	\$ 69,277	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>22,611</u>	<u>69,277</u>	<u>69,277</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	41,679	41,679	-
Direct Fringe Benefits	-	19,372	19,372	-
Equipment	-	-	-	-
Travel	-	4,514	4,514	-
Other Operating	22,611	3,712	3,712	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>22,611</u>	<u>69,277</u>	<u>69,277</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 CHILDRENS 1ST 4-030
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 80,058	\$ 78,669	\$ 78,669	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>80,058</u>	<u>78,669</u>	<u>78,669</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	43,000	47,087	47,087	-
Direct Fringe Benefits	18,808	23,065	23,065	-
Equipment	-	-	-	-
Travel	4,080	2,938	2,938	-
Other Operating	12,264	3,604	3,604	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,906	1,975	1,975	-
	<u>1,906</u>	<u>1,975</u>	<u>1,975</u>	<u>-</u>
TOTAL EXPENDITURES	<u>80,058</u>	<u>78,669</u>	<u>78,669</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 TB CASE MANAGEMENT-031
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 154,999	\$ 154,999	\$ 154,999	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	154,999	154,999	154,999	-
EXPENDITURES				
Direct Salaries	66,121	65,945	65,945	-
Direct Fringe Benefits	29,549	31,272	31,271	(1)
Equipment	-	-	-	-
Travel	4,000	4,719	4,720	1
Other Operating	51,294	48,633	48,633	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	4,035	4,430	4,430	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	154,999	154,999	154,999	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> -	<hr/> -	<hr/> -	<hr/> -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HIV PREVENTION INITIATIVE-044
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 21,450	\$ 21,450	\$ 21,450	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>21,450</u>	<u>21,450</u>	<u>21,450</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	11,375	11,375	11,375	-
Direct Fringe Benefits	5,952	5,952	5,951	(1)
Equipment	-	-	-	-
Travel	-	648	649	1
Other Operating	4,123	2,393	2,393	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	1,082	1,082	-
TOTAL EXPENDITURES	<u>21,450</u>	<u>21,450</u>	<u>21,450</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 BREASTEST AND MORE-056
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 61,000	\$ 127,790	\$ 127,790	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Nonqualifying Donations	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>61,000</u>	<u>127,790</u>	<u>127,790</u>	<u>-</u>
TOTAL REVENUES	<u>61,000</u>	<u>127,790</u>	<u>127,790</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	16,808	19,451	19,451	-
Direct Fringe Benefits	7,840	8,022	8,022	-
Equipment	-	-	-	-
Travel	-	84	84	-
Other Operating	33,176	96,746	96,746	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	3,176	3,487	3,487	-
	<u>61,000</u>	<u>127,790</u>	<u>127,790</u>	<u>-</u>
TOTAL EXPENDITURES	<u>61,000</u>	<u>127,790</u>	<u>127,790</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HYPERTENSION MANAGEMENT OUTREACH-063
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 88,160	\$ 88,160	\$ 88,158	\$ (2)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>88,160</u>	<u>88,160</u>	<u>88,158</u>	<u>(2)</u>
EXPENDITURES				
Direct Salaries	50,655	50,655	50,655	-
Direct Fringe Benefits	24,803	24,803	24,803	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	12,702	12,702	12,700	(2)
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>88,160</u>	<u>88,160</u>	<u>88,158</u>	<u>(2)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 IMMUNIZATION-066
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 43,637	\$ 56,157	\$ 56,157	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>43,637</u>	<u>56,157</u>	<u>56,157</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	14,393	27,987	27,987	-
Direct Fringe Benefits	6,698	13,873	13,873	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	21,371	13,674	13,674	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,175	623	623	-
TOTAL EXPENDITURES	<u>43,637</u>	<u>56,157</u>	<u>56,157</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 ORAL HEALTH-076
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 9,800	\$ 12,800	\$ 12,800	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	9,800	12,800	12,800	-
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	800	3,107	3,107	-
Other Operating	8,840	9,365	9,365	-
Indirect Costs	160	328	328	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	9,800	12,800	12,800	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> -	<hr/> -	<hr/> -	<hr/> -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WELLNESS-077
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 81,525	\$ 81,525	\$ 81,525	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>81,525</u>	<u>81,525</u>	<u>81,525</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	24,808	27,922	27,922	-
Direct Fringe Benefits	11,012	13,923	13,924	1
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	43,805	37,350	37,349	(1)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>1,900</u>	<u>2,330</u>	<u>2,330</u>	<u>-</u>
TOTAL EXPENDITURES	<u>81,525</u>	<u>81,525</u>	<u>81,525</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 RYAN WHITE AIDS PROJECT-094
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 168,353	\$ 246,328	\$ 219,805	\$ (26,523)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>168,353</u>	<u>246,328</u>	<u>219,805</u>	<u>(26,523)</u>
EXPENDITURES				
Direct Salaries	54,455	50,263	40,004	(10,259)
Direct Fringe Benefits	25,306	24,341	18,462	(5,879)
Equipment	-	-	-	-
Travel	3,187	6,137	5,485	(652)
Other Operating	81,197	159,986	150,253	(9,733)
Intra/Inter Agency	-	-	-	-
Indirect Costs	4,208	5,601	5,601	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>168,353</u>	<u>246,328</u>	<u>219,805</u>	<u>(26,523)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 EARLY INTERVENTION-112
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 397,173	\$ 241,474	\$ 240,627	\$ (847)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	405	405
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>397,173</u>	<u>241,474</u>	<u>241,032</u>	<u>(442)</u>
TOTAL REVENUES				
EXPENDITURES				
Direct Salaries	118,414	105,721	105,721	-
Direct Fringe Benefits	56,020	47,920	47,920	-
Equipment	-	1,037	1,037	-
Travel	-	2,637	2,637	-
Other Operating	208,239	71,941	71,094	(847)
Indirect Costs	14,500	12,758	12,758	-
	<u>397,173</u>	<u>242,014</u>	<u>241,167</u>	<u>(847)</u>
TOTAL EXPENDITURES				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>-</u>	<u>(540)</u>	<u>(135)</u>	<u>405</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	540	540	-
Operating Transfers Out	-	-	(405)	(405)
	<u>-</u>	<u>540</u>	<u>135</u>	<u>(405)</u>
TOTAL OTHER FINANCING SOURCES (USES)				
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HYPERTENSION/SHAPP-170
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	255	255	-
Other Operating	20,000	19,242	19,242	-
Indirect Costs	-	503	503	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 DISTRICT OPERATIONS-195
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	ORIGINAL BUDGET	FINAL —	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
DPH-Grant in Aid	\$ -	\$ -	\$ -	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	<u>465,552</u>	<u>471,330</u>	<u>471,440</u>	<u>110</u>
TOTAL REVENUES	<u>465,552</u>	<u>471,330</u>	<u>471,440</u>	<u>110</u>
EXPENDITURES				
Direct Salaries	193,216	185,476	185,476	-
Direct Fringe Benefits	90,096	87,949	87,949	-
Equipment	-	-	-	-
Travel	100	3,785	3,785	-
Other Operating	182,140	194,120	215,365	21,245
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>465,552</u>	<u>471,330</u>	<u>492,575</u>	<u>21,245</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(21,135)</u>	<u>(21,135)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (21,135)</u>	<u>\$ (21,135)</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 IMMUNIZATION PHBG-200
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 31,727	\$ 31,727	\$ 31,727	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>31,727</u>	<u>31,727</u>	<u>31,727</u>	<u>-</u>
TOTAL REVENUES	<u>31,727</u>	<u>31,727</u>	<u>31,727</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	299	17,624	17,624	-
Direct Fringe Benefits	140	7,834	7,834	-
Equipment	-	-	-	-
Travel	-	690	690	-
Other Operating	30,434	4,728	4,728	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	854	851	851	-
	<u>31,727</u>	<u>31,727</u>	<u>31,727</u>	<u>-</u>
TOTAL EXPENDITURES	<u>31,727</u>	<u>31,727</u>	<u>31,727</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 RYAN WHITE PART A-225
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ -	\$ -	\$ -	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	54,781	181,969	99,676	(82,293)
Nonqualifying Local Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>54,781</u>	<u>181,969</u>	<u>99,676</u>	<u>(82,293)</u>
EXPENDITURES				
Direct Salaries	18,641	53,326	34,508	(18,818)
Direct Fringe Benefits	7,576	24,961	14,176	(10,785)
Equipment	-	-	-	-
Travel	385	826	222	(604)
Other Operating	28,179	95,159	49,487	(45,672)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>-</u>	<u>7,697</u>	<u>1,283</u>	<u>(6,414)</u>
TOTAL EXPENDITURES	<u>54,781</u>	<u>181,969</u>	<u>99,676</u>	<u>(82,293)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 TEEN CENTERS YD-238
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 27,000	\$ 61,036	\$ 61,036	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>27,000</u>	<u>61,036</u>	<u>61,036</u>	<u>-</u>
TOTAL REVENUES	<u>27,000</u>	<u>61,036</u>	<u>61,036</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	7,500	21,754	21,754	-
Direct Fringe Benefits	3,239	9,661	9,662	1
Equipment	-	-	-	-
Travel	1,600	2,517	2,517	-
Other Operating	9,461	22,816	22,816	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	5,200	4,288	4,287	(1)
	<u>27,000</u>	<u>61,036</u>	<u>61,036</u>	<u>-</u>
TOTAL EXPENDITURES	<u>27,000</u>	<u>61,036</u>	<u>61,036</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 EPI CAPACITY-245
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 57,051	\$ 57,051	\$ 57,051	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>57,051</u>	<u>57,051</u>	<u>57,051</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	35,569	35,569	35,569	-
Direct Fringe Benefits	16,590	17,517	17,517	-
Computer Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	3,356	3,217	3,218	1
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,536	748	747	(1)
TOTAL EXPENDITURES	<u>57,051</u>	<u>57,051</u>	<u>57,051</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
STATEMENT OF REVENUE AND EXPENDITURES TO BUDGET
PUBLIC HEALTH EMERGENCY PREPAREDNESS-247
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 32,966	\$ 32,599	\$ 32,598	\$ (1)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>32,966</u>	<u>32,599</u>	<u>32,598</u>	<u>(1)</u>
EXPENDITURES				
Direct Salaries	16,547	16,547	16,547	-
Direct Fringe Benefits	6,939	6,939	6,939	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	9,480	9,113	9,112	(1)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>32,966</u>	<u>32,599</u>	<u>32,598</u>	<u>(1)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES TO BUDGET
 PREVENT HIV IN CORRECTIONS-269
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 33,210	\$ 33,210	\$ 33,210	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>33,210</u>	<u>33,210</u>	<u>33,210</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	17,063	17,063	17,063	-
Direct Fringe Benefits	8,472	7,997	7,997	-
Equipment	-	-	-	-
Travel	1,300	1,742	1,742	-
Other Operating	6,375	5,591	5,591	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	817	817	-
TOTAL EXPENDITURES	<u>33,210</u>	<u>33,210</u>	<u>33,210</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 EPI CAPACITY ADDITIONAL-280
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	15,000	15,000	15,000	-
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	14,473	13,739	13,739	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	527	1,261	1,261	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	15,000	15,000	15,000	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	\$ -	\$ -	\$ -	\$ -

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 CHILDRENS 1ST DEVELOPMENTAL SPECIALIST-298
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 12,444	\$ 12,444	\$ 12,444	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>12,444</u>	<u>12,444</u>	<u>12,444</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	8,000	7,200	7,200	-
Direct Fringe Benefits	3,366	3,037	3,037	-
Equipment	-	-	-	-
Travel	550	1,081	1,081	-
Other Operating	528	1,126	1,126	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
TOTAL EXPENDITURES	<u>12,444</u>	<u>12,444</u>	<u>12,444</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WIC COST POOL-301
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 1,423,720	\$1,487,577	\$ 1,487,577	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>1,423,720</u>	<u>1,487,577</u>	<u>1,487,577</u>	<u>-</u>
TOTAL REVENUES	<u>1,423,720</u>	<u>1,487,577</u>	<u>1,487,577</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	394,265	397,779	397,779	-
Direct Fringe Benefits	142,420	184,469	184,470	1
Intra/Inter Agency	877,375	898,031	898,031	-
Travel	-	-	-	-
Other Operating	9,660	7,298	7,297	(1)
Indirect Costs	-	-	-	-
	<u>1,423,720</u>	<u>1,487,577</u>	<u>1,487,577</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,423,720</u>	<u>1,487,577</u>	<u>1,487,577</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 YD COORDINATOR-306
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 17,500	\$ 70,000	\$ 70,000	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>17,500</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	7,500	15,000	15,000	-
Direct Fringe Benefits	3,234	6,628	6,629	1
Equipment	-	-	-	-
Travel	600	730	730	-
Other Operating	6,166	45,641	45,640	(1)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	2,001	2,001	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>17,500</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 BREASTFEEDING PEER COUNSELING-329
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 140,868	\$ 140,868	\$ 140,868	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>140,868</u>	<u>140,868</u>	<u>140,868</u>	<u>-</u>
EXPENDITURES				
Hourly Labor	109,082	113,351	113,352	1
Direct Fringe Benefits	11,248	8,734	8,734	-
Equipment	-	-	-	-
Travel	10,000	4,282	4,282	-
Other Operating	8,000	9,679	9,678	(1)
Indirect Costs	2,538	4,822	4,822	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>140,868</u>	<u>140,868</u>	<u>140,868</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 RYAN WHITE III-362
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ -	\$ -	\$ -	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	30,420	30,420
Nonqualifying Contracts	-	-	-	-
Qualifying Donations	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
Other Federal Funds	<u>187,864</u>	<u>1,087,002</u>	<u>600,909</u>	<u>(486,093)</u>
TOTAL REVENUES	<u>187,864</u>	<u>1,087,002</u>	<u>631,329</u>	<u>(455,673)</u>
EXPENDITURES				
Direct Salaries	64,681	398,458	224,888	(173,570)
Direct Fringe Benefits	26,856	199,312	102,376	(96,936)
Equipment	-	1,115	1,115	-
Travel	4,049	17,992	8,152	(9,840)
Other Operating	87,433	473,409	267,662	(205,747)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>4,845</u>	<u>453</u>	<u>453</u>	<u>-</u>
TOTAL EXPENDITURES	<u>187,864</u>	<u>1,090,739</u>	<u>604,646</u>	<u>(486,093)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(3,737)</u>	<u>26,683</u>	<u>30,420</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	3,737	3,737	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>(30,420)</u>	<u>(30,420)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>3,737</u>	<u>(26,683)</u>	<u>(30,420)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 COMPREHENSIVE STD PROGRAM-367
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 1,200	\$ 1,200	\$ 1,133	\$ (67)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>1,200</u>	<u>1,200</u>	<u>1,133</u>	<u>(67)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	1,200	1,200	1,133	(67)
Other Operating	-	-	-	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>1,200</u>	<u>1,200</u>	<u>1,133</u>	<u>(67)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 FAMILY PLANNING-401
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 648,305	\$ 648,305	\$ 648,305	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	46,209	46,209
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>648,305</u>	<u>648,305</u>	<u>694,514</u>	<u>46,209</u>
TOTAL REVENUES				
EXPENDITURES				
Direct Salaries	128,527	85,858	85,858	-
Direct Fringe Benefits	59,949	41,000	41,000	-
Equipment	-	-	-	-
Travel	3,500	5,091	5,091	-
Other Operating	438,245	231,613	231,613	-
Intra/Inter Agency	-	265,962	265,962	-
Indirect Costs	18,084	18,781	18,781	-
	<u>648,305</u>	<u>648,305</u>	<u>648,305</u>	<u>-</u>
TOTAL EXPENDITURES				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>-</u>	<u>-</u>	<u>46,209</u>	<u>46,209</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	(46,209)	(46,209)
	<u>-</u>	<u>-</u>	<u>(46,209)</u>	<u>(46,209)</u>
TOTAL OTHER FINANCING SOURCES (USES)				
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 EPSDT DISTRICT-404
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 78,924	\$ 78,924	\$ 78,924	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>78,924</u>	<u>78,924</u>	<u>78,924</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	51,618	49,805	49,805	-
Direct Fringe Benefits	22,926	23,150	23,151	1
Equipment	-	-	-	-
Travel	1,000	267	267	-
Other Operating	1,256	3,445	3,444	(1)
Indirect Costs	2,124	2,257	2,257	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>78,924</u>	<u>78,924</u>	<u>78,924</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 STATE CERVICAL CANCER SCREENING-405
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 38,340	\$ 76,680	\$ 76,680	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>38,340</u>	<u>76,680</u>	<u>76,680</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	36,460	74,487	74,487	-
Intra/Inter Agency Indirect Costs	<u>1,880</u>	<u>2,193</u>	<u>2,193</u>	<u>-</u>
TOTAL EXPENDITURES	<u>38,340</u>	<u>76,680</u>	<u>76,680</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 CHILDRENS MEDICAL SERVICES-409
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 798,123	\$ 798,123	\$ 798,123	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>798,123</u>	<u>798,123</u>	<u>798,123</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	218,135	223,941	223,941	-
Direct Fringe Benefits	103,710	105,383	105,383	-
Equipment	-	-	-	-
Travel	2,000	639	664	25
Other Operating	451,449	445,348	445,323	(25)
Intra/Inter Agency	-	-	-	-
Indirect Costs	22,829	22,812	22,812	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>798,123</u>	<u>798,123</u>	<u>798,123</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 OUTPATIENT UNHSI/AUDIOLOGY SUPPORT-460
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 22,612	\$ 22,612	\$ 22,612	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>22,612</u>	<u>22,612</u>	<u>22,612</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	8,747	13,351	13,351	-
Direct Fringe Benefits	4,380	6,808	6,808	-
Equipment	-	-	-	-
Travel	233	265	265	-
Other Operating	9,166	2,102	2,102	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	86	86	86	-
TOTAL EXPENDITURES	<u>22,612</u>	<u>22,612</u>	<u>22,612</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 UNHSI SALARIES-461
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 56,888	\$ 41,888	\$ 41,888	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>56,888</u>	<u>41,888</u>	<u>41,888</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	34,987	21,636	21,636	-
Direct Fringe Benefits	15,989	10,147	10,147	-
Equipment	-	7,589	7,589	-
Travel	-	-	-	-
Other Operating	5,912	2,516	2,516	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
TOTAL EXPENDITURES	<u>56,888</u>	<u>41,888</u>	<u>41,888</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 STATE BREAST AND CERVICAL CANCER-464
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 45,000	\$ 57,830	\$ 57,830	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>45,000</u>	<u>57,830</u>	<u>57,830</u>	<u>-</u>
TOTAL REVENUES	<u>45,000</u>	<u>57,830</u>	<u>57,830</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	13,840	16,277	16,277	-
Direct Fringe Benefits	5,493	5,469	5,469	-
Equipment	-	-	-	-
Travel	434	275	274	(1)
Other Operating	23,690	32,930	32,931	1
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,543	2,879	2,879	-
	<u>45,000</u>	<u>57,830</u>	<u>57,830</u>	<u>-</u>
TOTAL EXPENDITURES	<u>45,000</u>	<u>57,830</u>	<u>57,830</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 STATE TOBACCO USE PREVENTION-466
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 65,000	\$ 65,000	\$ 65,000	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	38,388	39,198	39,198	-
Direct Fringe Benefits	17,905	19,178	19,178	-
Equipment	-	-	-	-
Travel	450	311	311	-
Other Operating	6,507	4,455	4,455	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,750	1,858	1,858	-
TOTAL EXPENDITURES	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 PH EMERGENCY PREPAREDNESS-498
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 325,632	\$ 325,632	\$ 306,595	\$ (19,037)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>325,632</u>	<u>325,632</u>	<u>306,595</u>	<u>(19,037)</u>
EXPENDITURES				
Direct Salaries	158,764	109,196	109,196	-
Direct Fringe Benefits	70,828	52,892	52,892	-
Equipment	-	6,050	6,050	-
Travel	11,000	3,207	3,207	-
Other Operating	66,923	136,834	117,797	(19,037)
Intra/Inter Agency	-	-	-	-
Indirect Costs	18,117	17,453	17,453	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>325,632</u>	<u>325,632</u>	<u>306,595</u>	<u>(19,037)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 CDC/CITIES READINESS INITIATIVE-501
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 22,793	\$ 22,793	\$ 22,793	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>22,793</u>	<u>22,793</u>	<u>22,793</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	19,896	19,896	19,896	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>2,897</u>	<u>2,897</u>	<u>2,897</u>	<u>-</u>
TOTAL EXPENDITURES	<u>22,793</u>	<u>22,793</u>	<u>22,793</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 PERINATAL PLANNING-502
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 65,000	\$ 65,000	\$ 65,000	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
TOTAL REVENUES	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	39,775	33,145	33,145	-
Direct Fringe Benefits	19,564	16,477	16,477	-
Equipment	-	-	-	-
Travel	1,444	2,210	2,210	-
Other Operating	2,359	11,310	11,310	-
Indirect Costs	<u>1,858</u>	<u>1,858</u>	<u>1,858</u>	<u>-</u>
TOTAL EXPENDITURES	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 MATERNAL INFANT EARLY CHILDHOOD HOME VISITING-522
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 16,138	\$ 16,138	\$ 16,138	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>16,138</u>	<u>16,138</u>	<u>16,138</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	3,398	3,399	1
Direct Fringe Benefits	-	1,475	1,475	-
Equipment	-	-	-	-
Travel	-	136	135	(1)
Other Operating	16,138	11,129	11,129	-
Intra/Inter Agency Indirect Costs	-	-	-	-
TOTAL EXPENDITURES	<u>16,138</u>	<u>16,138</u>	<u>16,138</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 INFANTS AND TODDLERS WITH DISABILITIES-543
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 427,633	\$ 307,081	\$ 307,081	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>427,633</u>	<u>307,081</u>	<u>307,081</u>	<u>-</u>
TOTAL REVENUES	<u>427,633</u>	<u>307,081</u>	<u>307,081</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	118,414	98,153	98,153	-
Direct Fringe Benefits	56,020	51,707	51,707	-
Equipment	-	-	-	-
Travel	7,000	7,440	7,440	-
Other Operating	236,699	136,263	136,263	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	9,500	13,653	13,653	-
	<u>427,633</u>	<u>307,216</u>	<u>307,216</u>	<u>-</u>
TOTAL EXPENDITURES	<u>427,633</u>	<u>307,216</u>	<u>307,216</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(135)</u>	<u>(135)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	135	135	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>135</u>	<u>135</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>135</u>	<u>135</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 FP DISTRICT CADRE REALIGNMENT-559
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 321,446	\$ 321,446	\$ 313,936	\$ (7,510)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>321,446</u>	<u>321,446</u>	<u>313,936</u>	<u>(7,510)</u>
EXPENDITURES				
Direct Salaries	222,573	216,968	210,390	(6,578)
Direct Fringe Benefits	98,873	104,478	103,546	(932)
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	-	-	-	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>321,446</u>	<u>321,446</u>	<u>313,936</u>	<u>(7,510)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HCEPPR COORDINATION-566
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 55,507	\$ 55,507	\$ 55,507	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>55,507</u>	<u>55,507</u>	<u>55,507</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	17,515	17,515	-
Direct Fringe Benefits	-	8,359	8,359	-
Equipment	-	-	-	-
Travel	-	433	433	-
Other Operating	55,507	27,598	27,598	-
Intra/Inter Agency Indirect Costs	-	1,602	1,602	-
TOTAL EXPENDITURES	<u>55,507</u>	<u>55,507</u>	<u>55,507</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HOSPITAL RESOURCE DEPLOYMENT-567
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 3,716	\$ 3,716	\$ 3,716	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>3,716</u>	<u>3,716</u>	<u>3,716</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	3,716	3,488	3,488	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	228	228	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>3,716</u>	<u>3,716</u>	<u>3,716</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 TB: COMPREHENSIVE CLINICAL TB COURSE-577
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	1,200	1,200	1,200	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 BCW/ARRA OF 2009 PART C EI SYSTEM-579
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 28,800	\$ 33,800	\$ 33,800	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	28,800	33,800	33,800	-
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	28,800	33,800	33,800	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	28,800	33,800	33,800	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	\$ -	\$ -	\$ -	\$ -

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 SHAPP CARDIOVASCULAR HEALTH INIT-584
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 4,000	\$ 104	\$ 93	\$ (11)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>4,000</u>	<u>104</u>	<u>93</u>	<u>(11)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	3,300	46	36	(10)
Indirect Costs	700	58	57	(1)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>4,000</u>	<u>104</u>	<u>93</u>	<u>(11)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WIC DIRECT-643
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 155,969	\$ 277,866	\$ 176,442	\$ (101,424)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>155,969</u>	<u>277,866</u>	<u>176,442</u>	<u>(101,424)</u>
TOTAL REVENUES	<u>155,969</u>	<u>277,866</u>	<u>176,442</u>	<u>(101,424)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	23,328	23,328	-
Travel	9,033	9,495	9,495	-
Other Operating	126,260	221,190	119,766	(101,424)
Indirect Costs	20,676	23,853	23,853	-
	<u>155,969</u>	<u>277,866</u>	<u>176,442</u>	<u>(101,424)</u>
TOTAL EXPENDITURES	<u>155,969</u>	<u>277,866</u>	<u>176,442</u>	<u>(101,424)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
STATEMENT OF CHANGES IN FUND BALANCES
GOVERNMENTAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>OPERATING</u>	<u>PRIOR YEAR PROGRAM INCOME</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
FUND BALANCES, JULY 1, 2011	\$ 378,010	\$ 1,171,959	\$ 1,549,969
ADDITIONS:			
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	(75,461)	-	(75,461)
Transfer Prior Year Income-FY 2012	(1,135,930)	1,135,930	-
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES AND ADDITIONS	<u>(833,381)</u>	<u>\$ 2,307,889</u>	<u>1,474,508</u>
SUBTRACTIONS:			
Transfer Prior Year Income-FY 2011	1,171,959	(1,171,959)	-
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL DEDUCTIONS	<u>1,171,959</u>	<u>(1,171,959)</u>	<u>-</u>
FUND BALANCES - JUNE 30, 2012	<u><u>\$ 338,578</u></u>	<u><u>\$ 1,135,930</u></u>	<u><u>\$ 1,474,508</u></u>

**CLARKE COUNTY BOARD OF HEALTH
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

State of Georgia Department of Public Health Program/Grant <u>Number</u>	Program/ Grant <u>Amount</u>	Revenue Received During Grant <u>Period</u>	Expenditures During Grant <u>Period</u>	Due (To) From DPH at End of Grant <u>Period</u>
Contract #40500-054-12120629				
001 Public Health Program	1,178,323	1,163,194	1,178,323	15,129
007 WIC Nutrition Education	30,768	29,500	30,768	1,268
009 WIC Breastfeeding	52,259	48,789	52,259	3,470
024 Childrens 1st-2	77,606	77,606	77,606	-
029 Childrens 1st-3	69,277	49,045	69,277	20,232
030 Childrens 1st-4	78,669	78,669	78,669	-
031 TB Case Management	154,999	154,999	154,999	-
044 HIV Prevention Initiative	21,450	21,450	21,450	-
056 Breastest and More	127,790	125,401	127,790	2,389
063 Hypertension Mgmt Outreach	88,158	-	88,158	88,158
066 Immunization	56,157	48,031	56,157	8,126
076 Oral Health	12,800	9,800	12,800	3,000
077 Wellness	81,525	80,714	81,525	811
094 Ryan White Aids Project	219,805	209,683	219,805	10,122
112 Early Intervention	240,627	260,586	240,627	(19,959)
170 Hypertension	20,000	20,000	20,000	-
200 Immunization PHBG	31,727	31,727	31,727	-
238 Teen Centers YD	61,036	57,297	61,036	3,739
245 EPI Capacity	57,051	52,326	57,051	4,725
247 Public Health Emerg Preparedness	32,598	32,599	32,598	(1)
269 Prevent HIV in Corrections	33,210	33,210	33,210	-
280 EPI Capacity Additional	15,000	15,000	15,000	-
298 Childrens 1st Developmental Specialist	12,444	12,444	12,444	-
301 WIC Cost Pool	1,487,577	1,549,996	1,487,577	(62,419)
306 YD Coordinator	70,000	50,853	70,000	19,147
329 Breastfeeding Peer Counseling	140,868	140,868	140,868	-
367 Comprehensive STD Program	1,133	1,200	1,133	(67)
401 Family Planning	648,305	648,305	648,305	-
404 EPSDT District	78,924	78,924	78,924	-
405 State Cervical Cancer Screening	76,680	76,680	76,680	-
409 Childrens Medical Services	798,123	798,123	798,123	-
460 Outpatient UNHSI/Audiology Supp	22,612	22,612	22,612	-
461 UNHSI Salaries	41,888	41,888	41,888	-
464 State Breast & Cervical Cancer	57,830	57,830	57,830	-
466 State Tobacco Use Prevention	65,000	65,000	65,000	-
498 PH Emergency Preparedness	306,595	297,485	306,595	9,110
501 CDC/Cities Readiness Initiative	22,793	22,793	22,793	-
502 Perinatal Planning	65,000	65,000	65,000	-
522 MIECHV	16,138	11,825	16,138	4,313
543 Infants and Toddlers with Disabilities	307,081	307,216	307,081	(135)
559 FP District Cadre Realignment	313,936	321,447	313,936	(7,511)
566 HCEPPR Coordination	55,507	52,441	55,507	3,066
567 Hospital Resource Deployment	3,716	3,716	3,716	-
577 TB: Comprehensive Clinical	1,200	1,200	1,200	-
579 BCW/ARRA of 2009 Part C EI System	33,800	33,800	33,800	-
584 SHAPP/Cardio Health Initiative	93	93	93	-
643 WIC Direct	176,442	170,865	176,442	5,577

CLARKE COUNTY BOARD OF HEALTH
SCHEDULE OF VEHICLES
FOR THE YEAR ENDED JUNE 30, 2012

<u>YEAR</u>	<u>MODEL</u>	<u>SERIAL NUMBER</u>	<u>TITLE</u>
1994	Ford Club Van	1FBJS31H04H00447	Clarke
2001	Chevy Venture Van	779421011736014	Clarke
2001	Ford Pickup Truck	773559012194014	Clarke
2005	Toyota Sienna Van	5TDZA23C05S252552	Clarke
2008	Toyota Sienna Van	5TDZK23C68S187871	Clarke
2011	Toyota Prius	JTDKN3DU9B1374368	Clarke
2012	Toyota Prius	JTDKN3DUOC5446472	Clarke
2012	Toyota Prius	JTDZN3EU2C3134047	Clarke



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

Clarke County Board of Health
Athens, Georgia

We have audited the financial statements of the governmental activities of the Clarke County Board of Health as of and for the year ended June 30, 2012, which comprise Clarke County Board of Health's basic financial statements and have issued our report thereon dated September 18, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as Item 2012-2 to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as Item 2012-1 to be a significant deficiency.

Compliance and Other Matters

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

Clarke County Board of Health's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Clarke County Board of Health's response and, accordingly, we express no opinion on it.

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

Clenney, Powell and Rentz, PC

A handwritten signature in cursive script, appearing to read "C. Powell" followed by a stylized flourish.

Albany, Georgia
September 18, 2012



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

MEMBERS
AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

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

To the Board of Health
Clarke County Board of Health

Compliance

We have audited Clarke County Board of Health 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 Clarke County Board of Health's major federal programs for the year ended June 30, 2012. Clarke 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Clarke County Board of Health's management. Our responsibility is to express an opinion on Clarke County Board of Health's compliance based on our audit.

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

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

Internal Control over Compliance

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

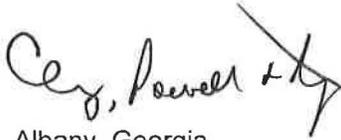
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing

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.

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

This report is intended solely for the information and use of management, the board of directors, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

CLENNEY, POWELL AND RENTZ, PC

A handwritten signature in black ink, appearing to read "C. Powell" followed by a stylized flourish.

Albany, Georgia
September 18, 2012

CLARKE COUNTY BOARD OF HEALTH
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Auditor Reference

Number

2011-1	Segregation of Duties - Not Corrected
2011-2	Financial Statement Preparation/Review - Not Corrected.

**CLARKE COUNTY BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2012**

SECTION I - SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Clarke County Board of Health.
2. Two significant deficiencies disclosed during the audit of the financial statements are reported in the "Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards." One of the deficiencies is reported as a material weakness.
3. No instances of noncompliance material to the financial statements of Clarke County Board of Health, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. The auditor's report on compliance for the major federal awards programs for Clarke County Board of Health expresses an unqualified opinion on all major federal programs.
5. Identification of major programs:
 - CFDA # 93.558 Temporary Assistance for Needy Families
 - CFDA # 10.557 Special Supplemental Nutrition Program for WIC
 - CFDA # 93.069 Public Health Emergency Preparedness
6. The threshold for distinguishing Types A and B programs was \$300,000.
7. Clarke County Board of Health did not qualify as a low-risk auditee.

SECTION II - FINANCIAL STATEMENT FINDINGS

2012-1 Segregation of Duties

Condition:

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

Criteria:

A single employee should not complete all phases of transactions.

Cause of Condition:

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

Effect:

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

Recommendation:

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

**CLARKE COUNTY BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2012**

View of Responsible Officials and Planned Corrective Action:

We agree with the auditor's recommendations. However, with limited personnel and budget constraints, complete and adequate segregation of duties is not possible. To mitigate this control deficiency, the district office exercises supervision over accounting employees and functions.

2012-2 Financial Statement Preparation

Condition:

Clarke County Board of Health maintains its books on a non-GAAP budgetary basis which requires GASB 34 conversions at year end to reflect GAAP. Management lacks the expertise with which to perform this control function.

Criteria:

A management official should possess the ability and knowledge to prepare and/or review the organization's financial statements including all footnotes and GASB 34 conversions.

Cause of Condition:

Management operates on Department of Public Health budgeting and reporting requirements and not on GAAP reporting requirements. Thus, personnel have no expertise in adhering to or presenting financial statements in accordance with generally accepted accounting principles, particularly as they relate to the requirements of GASB 34.

Effect:

The above condition impairs management's ability to detect or prevent misstatements in the financial statements.

Recommendation:

We recommend an individual in management better familiarize themselves with generally accepted accounting principles as well as the requirements of GASB 34.

Views of Responsible Officials and Planned Corrective Actions:

We acknowledge the condition described above. However, due to the fact that all reporting and budgeting is based on reporting requirements of DPH, it would not be cost beneficial to hire additional management personnel or train existing personnel to become proficient in the complexities presented by GASB 34 requirements.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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