

Ware County Board of Health

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Southeast Health District
"Keeping Communities Safe and Healthy"

Rosemarie D. Parks, M.D., M.P.H.
Health Director

March 5, 2015

Fowler, Holley, Rambo & Stalvey, P.C.
Attention: Robert D. Elliott, CPA
P.O. Box 1887
Valdosta, GA 31603

Re: Ware CBOH Corrective Action Plan

Mr. Elliott:

In response to your recent SCHEDULE OF FINDINGS AND QUESTIONED COSTS for WARE COUNTY BOARD OF HEALTH (Year Ended June 30, 2014), please consider this letter as a summative Corrective Action Plan. The itemized listing below provides documentation of corrective measures taken prior to these audit findings and included any planned actions in the future.

Section III – Federal Award Findings and Questioned Costs – Major Federal Award Programs
Finding 14-01 – Ryan White II CFDA 93.917 & Ryan White IV CFDA 93.918

1. All fiscal and professional interactions with the identified Community Based Organization were severed. The entity will no longer serve public health clients.
2. Though volunteers and advocates are encouraged by federal funders and are eligible for stipends, the local Ryan White Program now requires that any staff working in the clinic setting be either a full-time or part-time hourly employee. This action will ensure that all personnel policies and corrective action apply. Volunteers to the program will be limited to community-based functions or events.
3. Contract deliverables were modified, providing more specificity and documentation for support to patient populations.
4. Contracts to community based organizations are significantly limited at present, and close monitoring of contract deliverables prior to payment will continue. The majority of Ryan White Program Contracts are limited to medical or health care and require submission of clinical records and third-party billing denials prior to payment.
5. The suspected misuse of funds was reported to local and state authorities, state office legal counsel and offices of audits. Communication on this pending case will continue until final disposition is obtained.

We hope these actions are satisfactory, and we anticipate no further related findings. Please do not hesitate to contact us, should we be able to assist you further.

Rosemarie D. Parks, M.D., M.P.H.
District Health Director

Jeremy Fuller
District Administrator

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WARE COUNTY BOARD OF HEALTH
A COMPONENT UNIT OF WARE COUNTY
FINANCIAL STATEMENTS AND
REQUIRED SUPPLEMENTAL INFORMATION
Year Ended June 30, 2014

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Ware County Board of Health
A Component Unit of Ware County
Waycross, Georgia

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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James E. Folsom, CPA · Robert D. Elliott, CPA · Emily A. Browning, CPA, MAFF
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To the Board of Directors
Ware County Board of Health
A Component Unit of Ware County
Page Two

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 7 and 23 through 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Ware County Board of Health's basic financial statements. The supplementary information listed in the table of contents as "supplementary information" on pages 26 through 85 and "schedule of state contractual assistance" on pages 95 through 96 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The supplementary information listed in the table of contents on pages 26 through 85 and pages 95 through 96 and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information

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

directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information identified and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2015 on our consideration of the Ware County Board of Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ware County Board of Health's internal control over financial reporting and compliance.

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

Valdosta, Georgia
February 16, 2015

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

The discussion and analysis of Ware County Board of Health's financial performance provides an overview of the Board of Health's financial activities for the year ended June 30, 2014. The intent of this discussion and analysis is to look at the Board of Health's financial performance as a whole.

Financial Highlights

Key financial highlights for FY14 are as follows:

The Board of Health total net position decreased by \$212,111.

At year end the Board of Health's governmental funds reported an ending fund balance of \$1,704,206 in the General Fund with \$550,755 restricted as prior year program income for the next year and an ending fund balance of \$593,294 in the Special Revenue Funds with \$122,192 reserved as prior year program income for the next year and \$471,102 restricted for special programs.

Overview of the Financial Statements

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

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

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

Reporting the Board of Health as a Whole

Statement of Net Position and the Statement of Activities

The statement of net position presents information on all of the Board of Health's assets and liabilities, with the difference between the two reported as net position. The statement of activities presents information showing how the Board of Health's net position changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

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

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

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

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

Reporting the Board of Health's Most Significant Funds

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

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

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

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

The Board of Health as a Whole

The following table reflects the condensed Statement of Net Position:

	Governmental Activities		Percentage
	2014	2013	Change 2013-2014
Assets			
Current and Other Assets	\$ 3,948,476	\$ 2,763,155	42.90%
Capital Assets, Net	3,118,849	3,368,881	-7.42%
Total Assets	7,067,325	6,132,036	15.25%
Liabilities			
Current and Other Liabilities	2,237,761	1,090,361	105.23%
Total Liabilities	2,237,761	1,090,361	105.23%
Net Position			
Invested in Capital Assets	3,118,849	3,368,881	-7.42%
Restricted	1,144,049	1,106,589	3.39%
Unrestricted	566,666	566,205	0.08%
Total Net Position	\$ 4,829,564	\$ 5,041,675	-4.21%

The Board of Health's net position decreased \$212,111 from \$5,041,675 to \$4,829,564. The Board of Health's unrestricted net position is \$566,666.

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

	Governmental Activities		Percentage
	2014	2013	Change 2013-2014
Revenues			
Program Revenues			
Charges for Services	\$ 744,339	\$ 729,945	1.97%
Operating Grants and Contributions	16,369,281	18,526,356	-11.64%
Total Program Revenues	17,113,620	19,256,301	-11.13%
General Revenues			
Total General Revenues	-	-	0%
Total Revenues	17,113,620	19,256,301	-11.13%
Program Expenses			
Health	17,325,731	17,548,377	-1.27%
Total Expenses	17,325,731	17,548,377	-1.27%
Increase (Decrease) in Net Position	(212,111)	1,707,924	-112.42%
Net Position, Beginning	5,041,675	3,333,751	51.23%
Net Position, Ending	\$ 4,829,564	\$ 5,041,675	-4.21%

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

Governmental Funds.

The decrease in net position in the governmental activities is due in part to reductions in funding.

The Board of Health Funds

The Board of Health's governmental funds are accounted for using the modified accrual basis of accounting. The total revenues of the governmental funds were \$17,113,621 and the expenditures were \$17,090,611. The General Fund had expenditures exceeding revenues by \$31,454 and the Special Programs Fund had revenue exceeding expenditures by \$54,464.

General Fund Budgeting Highlights

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

The General Fund revenues were over budget by \$83,426 excluding the prior year income of \$567,759. Expenditures were under budget by \$1.

Capital Assets

For the fiscal year FY14 the Board of Health increased capital assets by \$470,502 to a total of \$8,446,866 before accumulated depreciation. The capital assets consist of medical and office equipment. Additional information on capital assets can be found in the notes to the financial statements.

Economic Factors

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

Request for Information

This financial report is designed to provide a general overview of the Board of Health's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or request for additional information should be addressed to the Southeast Health District Finance Director, 1101 Church Street, Waycross, Georgia 31501.

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

	<u>Primary Government</u>
	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 1,477,816
Accounts receivable	25,820
Due from other governments	2,217,985
Prepaid items	226,855
Capital assets, net	<u>3,118,849</u>
TOTAL ASSETS	\$ <u>7,067,325</u>
LIABILITIES	
Accounts payable	\$ 1,617,000
Due to other governments	33,976
Long-term liabilities:	
Due within one year:	
Compensated absences payable	234,714
Due in more than one year:	
Compensated absences payable	<u>352,071</u>
TOTAL LIABILITIES	<u>2,237,761</u>
NET POSITION	
Investment in capital assets	3,118,849
Restricted for:	
Prior year program income	672,947
Special programs	471,102
Unrestricted	<u>566,666</u>
TOTAL NET POSITION	\$ <u>4,829,564</u>

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

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

<u>Function/Program</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants, Contributions, And Interest</u>	<u>Primary Government</u>
				<u>Governmental Activities</u>
<u>Governmental Activities</u>				
Health	\$ 17,325,731	\$ 744,339	\$ 16,369,281	\$ (212,111)
Total Governmental Activities	\$ 17,325,731	\$ 744,339	\$ 16,369,281	\$ (212,111)
		General Revenues		-
		Total General Revenues		-
		Change in Net Position		(212,111)
		Net Position, Beginning of Year		<u>5,041,675</u>
		Net Position, End of Year		<u>\$ 4,829,564</u>

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

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

	General	Special Revenue	Total Governmental Funds
ASSETS			
Cash	\$ 1,379,513	\$ 98,302	\$ 1,477,815
Accounts receivable	-	25,820	25,820
Due from other governments	97,838	2,120,147	2,217,985
Prepaid items	<u>226,855</u>	<u>-</u>	<u>226,855</u>
TOTAL ASSETS	<u>\$ 1,704,206</u>	<u>\$ 2,244,269</u>	<u>\$ 3,948,475</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ 1,617,000	\$ 1,617,000
Due to other governments	<u>-</u>	<u>33,976</u>	<u>33,976</u>
TOTAL LIABILITIES	<u>-</u>	<u>1,650,976</u>	<u>1,650,976</u>
FUND BALANCES			
Restricted for prior year program income	550,755	122,192	672,947
Restricted for special programs	-	471,102	471,102
Unassigned	<u>1,153,451</u>	<u>-</u>	<u>1,153,451</u>
TOTAL FUND BALANCES	<u>1,704,206</u>	<u>593,294</u>	<u>2,297,500</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,704,206</u>	<u>\$ 2,244,270</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,118,849
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Compensated absences payable	<u>(586,785)</u>
Net Position of Governmental Activities	<u>\$ 4,829,564</u>

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

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

	General	Special Revenue	Totals Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental revenues	\$ 1,437,807	\$ 11,527,386	\$ 12,965,193
Charges for services	550,754	193,583	744,337
Other local funds	<u>54,517</u>	<u>3,349,574</u>	<u>3,404,091</u>
TOTAL REVENUES	<u>\$ 2,043,078</u>	<u>\$ 15,070,543</u>	<u>\$ 17,113,621</u>
EXPENDITURES			
Current Health	<u>2,074,532</u>	<u>15,016,079</u>	<u>17,090,611</u>
TOTAL EXPENDITURES	<u>\$ 2,074,532</u>	<u>\$ 15,016,079</u>	<u>\$ 17,090,611</u>
EXCESS REVENUES OVER EXPENDITURES	(31,454)	54,464	23,010
FUND BALANCE, BEGINNING OF YEAR	<u>1,735,660</u>	<u>538,830</u>	<u>2,274,490</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,704,206</u>	<u>\$ 593,294</u>	<u>\$ 2,297,500</u>

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

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

Net Change in Fund Balance - Total Governmental Funds	\$ 23,010
 Amounts reported for governmental activities on the statement of activities are different because of the following:	
 Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current year:	
Capital outlay	470,502
Depreciation	<u>(720,534)</u>
	(250,032)
 Some expenses reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Compensated absences payable	<u>14,911</u>
 Change in Net Position of Governmental Activities	 <u>\$ (212,111)</u>

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

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

Note 1 – Reporting Entity

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

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

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

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

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

Note 2 – Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

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

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

Note 2 – Summary of Significant Accounting Policies - Continued

Fund Financial Statements. During the year, the Board of Health segregates transactions related to certain Board of Health functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Board of Health at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

B. Fund Accounting

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

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

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

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

C. Measurement Focus

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

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

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

Note 2 – Summary of Significant Accounting Policies - Continued

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting; proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenues, and in the presentation of expenses versus expenditures.

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

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

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

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

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

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

Note 2 – Summary of Significant Accounting Policies – Continued

E. Encumbrances

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

Encumbrances outstanding at year-end represent the estimated amount of the expenditures ultimately to result if unperformed contracts in process at year-end are completed. Encumbrances outstanding at year-end do not constitute expenditures or liabilities and, therefore, are presented in the financial statements as a reservation of fund balance. For budgetary purposes the encumbrances were recognized as expenditures and this is accounted for as an adjustment from the GAAP Basis to the Budgetary Basis. Encumbrances outstanding as of June 30, 2014 were \$0.

F. Cash and Investments

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

G. Capital Assets

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

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

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

H. Interfund Receivables/Payables

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

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

Note 2 – Summary of Significant Accounting Policies - Continued

I. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable the Board of Health will compensate the employees for the benefits through paid time off or some other means. The Board of Health records a liability for accumulated unused vacation time when earned for all employees up to a maximum of 360 hours.

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

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

J. Accrued Liabilities and Long-Term Obligations

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

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

K. Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net positions are reported as restricted when there are limitations imposed on their use either through external restrictions imposed by grantors or laws or regulations of other governments. The Board of Health's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unassigned net positions are available.

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

Note 2 – Summary of Significant Accounting Policies - Continued

L. Governmental Fund Balance Balances

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

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

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

M. Estimates

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

Note 3 – Credit Risk

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

Note 4 – Capital Assets

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

	<u>Balance at July 1, 2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2014</u>
Primary Government				
Governmental Activities:				
Depreciable Capital Assets:				
Equipment	\$ 7,976,364	\$ 470,502	\$ -	\$ 8,446,866
Total Depreciable Capital Assets	7,976,364	470,502	-	8,446,866
Less Accumulated Depreciation for:				
Equipment	(4,607,483)	(720,534)	-	(5,328,017)
Total Accumulated Depreciation	(4,607,483)	(720,534)	-	(5,328,017)
Total Depreciable Capital Assets, Net	<u>\$ 3,368,881</u>	<u>\$ (250,032)</u>	<u>\$ -</u>	<u>\$ 3,118,849</u>

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

Note 5 – Due From Other Governments

Due from other governments is comprised of:

<u>Governmental Activities</u>	<u>Program</u>	<u>Due From</u>
State of Georgia DPH		
Fourth Quarter Adjustment		
WIC Visual Collaboration	014	\$ 509,162
Children's 1st - 2nd	024	39,755
TB Case Management	031	47,104
Pharmacy	034	10,252
Aids/HIV	044	3,105
Breast and Cervical Canccer Program	056	32,819
Immunization	066	9,469
Ryan White Part B	075	21,290
Project Teen Care	086	43,396
Ryan White 2	094	95,870
Early Intervention	112	32,601
Cardiovascular Health	119	100
Perinatal Health Partners	152	45,947
EPI Capacity	245	8,038
Care and Prevention in the US (CAPUS)	267	10,436
Public Health Emergency Preparedness Program	270	70,302
EPI Capacity Additional	280	985
STD Prevenive Clinical Services	283	11,626
WIC Cost Pool	301	622,695
Breastfeed Peer Counseling	329	8,011
Telemedicine State Funded	341	10,655
CP Family Planning	401	119,523
State Cervical	405	28,031
CP CMS Clinics	409	179,858
WIC Dietetic Internship Support Program	443	457
Perinatal Health Outreach	449	42,391
Outpatient UNHSI/Audio Support	460	3,271
UNHSI - Salairies	461	3,786
State Breast & Cervical	464	12,575
Health Promotion Initiative	466	9,833
Infants and Toddlers With Disabilities	543	16,990
Approaches Increase Physical Activity & Healthy Eating	549	1,474
Family Planning District CADRE Re-Alignment	559	61,139
Hospital Preparedness Program (HPP/ASPR)	566	7,201
Public Health	748	97,838
Total Georgia DPH		<u>2,217,985</u>
 Total Due From Other Governments		 <u>\$ 2,217,985</u>

DPH funds were received after the June close out.

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

Note 6 – Prepaid Items

Prepaid items represent 3 year maintenance agreements for computer software and equipment.

Note 7 – Due To Other Governments

Due to other governments is comprised of:

<u>Governmental Activities</u>	<u>Program</u>	<u>Due To</u>
State of Georgia DPH		
Fourth Quarter Adjustment		
WIC Nutrition	007	\$ 5,486
WIC Breastfeeding	009	8,141
School Based Flu Project (SBFP)	069	1
Increasing HPV Coverage	186	270
Immunization Allocated Facilities	313	38
Tobacco Use Prevention	417	71
District Quality Improvement Accreditation Readiness	418	1
PH Emergency Preparedness Program (PHEP)	498	1
Hospital Resources Deployment Cache Storage (ASPR)	567	1,501
WIC Administration	643	<u>18,466</u>
Total Due To Other Governments		<u>\$ 33,976</u>

DPH funds were returned after the June close out.

Note 8 – Compensated Absences

Changes in compensated absences were as follows:

	<u>Balance at July 1, 2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2014</u>	<u>Amount Due In One Year</u>
Governmental Activities:					
Compensated absences	\$ 601,696	\$ 346,107	\$ 361,018	\$ 586,785	\$ 234,714
Total	<u>\$ 601,696</u>	<u>\$ 346,107</u>	<u>\$ 361,018</u>	<u>\$ 586,785</u>	<u>\$ 234,714</u>

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

Note 9 – Risk Management

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

Note 10 – Employees’ Retirement Plan

(A) Plan Description

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

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

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

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

(B) Contributions Required and Made

Employees are required to pay 1.25% of gross earnings to the retirement account and .25% of gross earnings to the GTLI premiums except for employees covered by the the new GSEPS plan that was effective January 1, 2009. The GSEPS plan employees contribute 1.25% of their gross pay and are not eligible for the GTLI. GSEPS participants are also eligible to participate in a 401K Plan with employer match contributions based on employee contributions. The Ware County Board of Health makes annual contributions to the pension plan equal to the amount required as set by the Board of Trustees of the PERS as determined by the system’s actuary. Employer contributions amounted to 13.71%, 18.46% and 15.18% of covered compensation for the fiscal year for participants in the old, new and GSEPS plan respectively for the year ended June 30, 2014. Employer contributions made for the year ended June 30, 2014 totaled \$1,115,203.

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

Note 10 – Employees’ Retirement Plan

(C) Administration and Funding

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

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

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

Pertinent actuarial and historical information is presented in the State of Georgia Employee’s Retirement System Annual Financial Report.

Note 11 – Contingent Liabilities

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

Note 12 – Subsequent Events

Subsequent events were evaluated through February 16, 2015, which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenue	\$ 1,440,393	\$ 1,342,280	\$ 1,437,807	\$ 95,527
Charges for services	517,913	567,759	1,118,513	550,754
Other local funds	-	49,613	54,517	4,904
TOTAL REVENUES	<u>1,958,306</u>	<u>1,959,652</u>	<u>2,610,837</u>	<u>651,185</u>
EXPENDITURES				
Current Health	<u>1,958,306</u>	<u>1,959,652</u>	<u>1,959,651</u>	<u>(1)</u>
TOTAL EXPENDITURES	<u>1,958,306</u>	<u>1,959,652</u>	<u>1,959,651</u>	<u>(1)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	651,186	651,186
FUND BALANCE, BEGINNING OF YEAR PRIOR YEAR PROGRAM INCOME UTILIZED	-	-	1,393,924	1,393,924
	-	-	(567,759)	(567,759)
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,477,351</u>	<u>\$ 1,477,351</u>

See independent auditor's report.

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

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
REVENUES				
Intergovernmental revenue	\$ 11,960,108	\$ 11,960,108	\$ 11,527,386	\$ (432,722)
Charges for services	185,808	185,808	339,049	153,241
Other local funds	<u>3,371,070</u>	<u>3,371,070</u>	<u>3,389,373</u>	<u>18,303</u>
TOTAL REVENUES	<u>15,516,986</u>	<u>15,516,986</u>	<u>15,255,808</u>	<u>(261,178)</u>
EXPENDITURES				
Current Health	<u>15,516,986</u>	<u>15,516,986</u>	<u>15,016,079</u>	<u>(500,907)</u>
TOTAL EXPENDITURES	<u>15,516,986</u>	<u>15,516,986</u>	<u>15,016,079</u>	<u>(500,907)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	239,729	239,729
FUND BALANCE, BEGINNING OF YEAR	-	-	499,031	499,031
PRIOR YEAR PROGRAM INCOME UTILIZED	-	-	<u>(145,466)</u>	<u>(145,466)</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 593,294</u>	<u>\$ 593,294</u>

See independent auditor's report.

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

Note 1 – Budget Process

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

Note 2 – Budgetary Basis of Accounting

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

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

The adjustments necessary to reconcile the GAAP Basis excess of revenues over expenditures to the Budgetary Basis are as follows:

	General	Special Revenue
	<u> </u>	<u> </u>
GAAP Basis	\$ (31,454)	\$ 54,464
Prior Year Program Income	567,759	145,466
Other Local Income	-	39,799
Prepaid Items	<u>114,881</u>	<u>-</u>
 Budgetary Basis	 <u>\$ 651,186</u>	 <u>\$ 239,729</u>

SUPPLEMENTARY INFORMATION

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
County participating	\$ 175,550	\$ -	\$ 175,550	\$ 80,023	\$ 95,527
Client fees	178,842	-	178,842	-	178,842
Qualify local funds	54,517	-	54,517	49,613	4,904
Medicare PCM	379	-	379	-	379
EPSDT fees	38,512	-	38,512	-	38,512
DSPS fees	13,836	-	13,836	-	13,836
Nurse practitioner fees	80	-	80	-	80
Environmental fees	40,948	-	40,948	-	40,948
Vital records fees	119,967	-	119,967	-	119,967
Prior year program income	-	567,759	567,759	567,759	-
Administrative claiming	135,504	-	135,504	-	135,504
Medicare fees	22,686	-	22,686	-	22,686
Intra / interagency - WIC	112,675	-	112,675	112,675	-
Grant in aid	1,149,582	-	1,149,582	1,149,582	-
TOTAL REVENUES	2,043,078	567,759	2,610,837	1,959,652	651,185
EXPENDITURES					
Salaries and fringe benefits	1,265,907	-	1,265,907	1,265,908	(1)
Equipment	75,154	-	75,154	75,154	-
Other operating	551,264	(114,881)	436,383	436,383	-
Indirect cost	182,207	-	182,207	182,207	-
TOTAL EXPENDITURES	2,074,532	(114,881)	1,959,651	1,959,652	(1)
EXCESS REVENUES OVER EXPENDITURES	(31,454)	682,640	651,186	-	651,186
FUND BALANCE, BEGINNING OF YEAR	1,735,660	(341,736)	1,393,924	-	1,393,924
PRIOR YEAR PROGRAM INCOME	-	(567,759)	(567,759)	-	(567,759)
FUND BALANCE, END OF YEAR	\$ 1,704,206	\$ (226,855)	\$ 1,477,351	\$ -	\$ 1,477,351

See independent auditor's report.

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

	Operating Fund	Prior Year Program Income	Total
Fund balance, beginning of year	\$ 826,165	\$ 567,759	\$ 1,393,924
Additions			
Revenues	2,043,078	-	2,043,078
Transfer prior year program income	567,759	550,755	1,118,514
Deductions			
Expenditures	1,959,651	-	1,959,651
Transfer prior year program income	<u>550,755</u>	<u>567,759</u>	<u>1,118,514</u>
Fund balance, end of year	<u>\$ 926,596</u>	<u>\$ 550,755</u>	<u>\$ 1,477,351</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - BUDGETARY BASIS AND ACTUAL
 SPECIAL REVENUE FUND
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Other local funds	3,349,574	\$ 39,799	\$ 3,389,373	3,371,070	\$ 18,303
Federal funds	1,254,278	-	1,254,278	1,571,425	(317,147)
Prior year program income	-	145,466	145,466	145,464	2
Client Fees	11,412	-	11,412	4,588	6,824
DSPS fees	77,029	-	77,029	15,317	61,712
Nurse practitioner fees	19,793	-	19,793	6,665	13,128
Family planning fees	51,030	-	51,030	7,090	43,940
Medicare fees	24,647	-	24,647	6,684	17,963
Medicaid fees	9,672	-	9,672	-	9,672
Grant in aid	10,273,108	-	10,273,108	10,388,683	(115,575)
TOTAL REVENUES	15,070,543	185,265	15,255,808	15,516,986	(261,178)
EXPENDITURES					
Salaries and fringe	7,217,771	-	7,217,771	7,220,625	(2,854)
Equipment	464,590	-	464,590	468,901	(4,311)
Other operating	6,793,384	-	6,793,384	7,278,806	(485,422)
Indirect cost	540,334	-	540,334	548,654	(8,320)
TOTAL EXPENDITURES	15,016,079	-	15,016,079	15,516,986	(500,907)
EXCESS REVENUES OVER EXPENDITURES	54,464	185,265	239,729	-	239,729
FUND BALANCE, BEGINNING OF YEAR	538,830	(39,799)	499,031	-	499,031
PRIOR YEAR PROGRAM INCOME	-	(145,466)	(145,466)	-	(145,466)
FUND BALANCE, END OF YEAR	\$ 593,294	\$ -	\$ 593,294	\$ -	\$ 593,294

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 COMBINED SCHEDULE OF CHANGES IN FUND BALANCES – BUDGETARY BASIS
 SPECIAL REVENUE FUND
 Year Ended June 30, 2014

	Operating Fund	Prior Year Program Income	Total
	<u> </u>	<u> </u>	<u> </u>
Fund balance, beginning of year	\$ 384,851	\$ 153,979	\$ 538,830
Prior year adjustment	8,513	(8,513)	-
Additions			
Revenues	15,070,543	-	15,070,543
Transfer prior year program income	145,466	122,192	267,658
Deductions			
Expenditures	15,016,079	-	15,016,079
Transfer prior year program income	<u>122,192</u>	<u>145,466</u>	<u>267,658</u>
Fund balance, end of year	<u>\$ 471,102</u>	<u>\$ 122,192</u>	<u>\$ 593,294</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 DISTRICT ENRICHMENT (005)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Other local funds	\$ 206,301	\$ -	\$ 206,301	\$ 205,817	\$ 484
TOTAL REVENUES	<u>206,301</u>	<u>-</u>	<u>206,301</u>	<u>205,817</u>	<u>484</u>
EXPENDITURES					
Other operating	205,816	-	205,816	205,817	(1)
TOTAL EXPENDITURES	<u>205,816</u>	<u>-</u>	<u>205,816</u>	<u>205,817</u>	<u>(1)</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	485	-	485	-	485
FUND BALANCE, BEGINNING OF YEAR	<u>321,794</u>	<u>-</u>	<u>321,794</u>	<u>-</u>	<u>321,794</u>
FUND BALANCE, END OF YEAR	<u>\$ 322,279</u>	<u>\$ -</u>	<u>\$ 322,279</u>	<u>\$ -</u>	<u>\$ 322,279</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 17,742	\$ -	\$ 17,742	\$ 17,742	\$ -
TOTAL REVENUES	<u>17,742</u>	<u>-</u>	<u>17,742</u>	<u>17,742</u>	<u>-</u>
EXPENDITURES					
Other operating	17,742	-	17,742	17,742	-
TOTAL EXPENDITURES	<u>17,742</u>	<u>-</u>	<u>17,742</u>	<u>17,742</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 50,971	\$ -	\$ 50,971	\$ 50,971	\$ -
TOTAL REVENUES	<u>50,971</u>	<u>-</u>	<u>50,971</u>	<u>50,971</u>	<u>-</u>
EXPENDITURES					
Other operating	50,971	-	50,971	50,971	-
TOTAL EXPENDITURES	<u>50,971</u>	<u>-</u>	<u>50,971</u>	<u>50,971</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 WIC VISUAL COLLABORATION (014)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 1,588,245	\$ -	\$ 1,588,245	\$ 1,591,507	\$ (3,262)
Qualifying local funds	<u>1,096,779</u>	<u>-</u>	<u>1,096,779</u>	<u>1,096,779</u>	<u>-</u>
TOTAL REVENUES	<u>2,685,024</u>	<u>-</u>	<u>2,685,024</u>	<u>2,688,286</u>	<u>(3,262)</u>
EXPENDITURES					
Salaries and fringe benefits	332,878	-	332,878	332,892	(14)
Equipment	51,856	-	51,856	51,856	-
Other operating	<u>2,300,290</u>	<u>-</u>	<u>2,300,290</u>	<u>2,303,538</u>	<u>(3,248)</u>
TOTAL EXPENDITURES	<u>2,685,024</u>	<u>-</u>	<u>2,685,024</u>	<u>2,688,286</u>	<u>(3,262)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Qualify local funds	\$ -	\$ 3,494	\$ 3,494	\$ 3,494	\$ -
Prior year program income	-	5,722	5,722	5,722	-
Medicaid rehab service	8,743	-	8,743	-	8,743
Grant-in-aid	259,506	-	259,506	264,647	(5,141)
TOTAL REVENUES	268,249	9,216	277,465	273,863	3,602
EXPENDITURES					
Salaries and fringe benefits	207,722	-	207,722	207,742	(20)
Equipment	1,574	-	1,574	1,574	-
Other operating	32,654	-	32,654	37,775	(5,121)
Indirect cost	26,772	-	26,772	26,772	-
TOTAL EXPENDITURES	268,722	-	268,722	273,863	(5,141)
EXCESS (DEFICIENCY)					
REVENUE OVER EXPENDITURES	(473)	9,216	8,743	-	8,743
FUND BALANCE,					
BEGINNING OF YEAR	9,216	(3,494)	5,722	-	5,722
PRIOR YEAR PROGRAM INCOME	-	(5,722)	(5,722)	-	(5,722)
FUND BALANCE,					
END OF YEAR	\$ 8,743	\$ -	\$ 8,743	\$ -	\$ 8,743

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 190,000	\$ -	\$ 190,000	\$ 190,000	\$ -
TOTAL REVENUES	<u>190,000</u>	<u>-</u>	<u>190,000</u>	<u>190,000</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe benefits	118,261	-	118,261	118,260	1
Other operating	59,353	-	59,353	59,353	-
Indirect cost	12,386	-	12,386	12,387	(1)
TOTAL EXPENDITURES	<u>190,000</u>	<u>-</u>	<u>190,000</u>	<u>190,000</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 PHARMACY (034)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Other local funds	\$ 3,947	\$ 61	\$ 4,008	\$ 4,008	\$ -
Grant-in-aid	<u>83,838</u>	<u>-</u>	<u>83,838</u>	<u>87,794</u>	<u>(3,956)</u>
TOTAL REVENUES	<u>87,785</u>	<u>61</u>	<u>87,846</u>	<u>91,802</u>	<u>(3,956)</u>
EXPENDITURES					
Salaries and fringe benefits	48,191	-	48,191	48,195	(4)
Equipment	891	-	891	892	(1)
Other operating	26,436	-	26,436	33,980	(7,544)
Indirect cost	<u>8,381</u>	<u>-</u>	<u>8,381</u>	<u>8,735</u>	<u>(354)</u>
TOTAL EXPENDITURES	<u>83,899</u>	<u>-</u>	<u>83,899</u>	<u>91,802</u>	<u>(7,903)</u>
EXCESS REVENUES OVER EXPENDITURES	3,886	61	3,947	-	3,947
FUND BALANCE, BEGINNING OF YEAR	<u>61</u>	<u>(61)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 3,947</u>	<u>\$ -</u>	<u>\$ 3,947</u>	<u>\$ -</u>	<u>\$ 3,947</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 42,940	\$ -	\$ 42,940	\$ 43,090	\$ (150)
TOTAL REVENUES	<u>42,940</u>	<u>-</u>	<u>42,940</u>	<u>43,090</u>	<u>(150)</u>
EXPENDITURES					
Salaries and fringe benefits	15,731	-	15,731	15,740	(9)
Equipment	1,898	-	1,898	1,898	-
Other operating	19,039	-	19,039	19,180	(141)
Indirect cost	<u>6,272</u>	<u>-</u>	<u>6,272</u>	<u>6,272</u>	<u>-</u>
TOTAL EXPENDITURES	<u>42,940</u>	<u>-</u>	<u>42,940</u>	<u>43,090</u>	<u>(150)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 233,750	\$ -	\$ 233,750	\$ 233,750	\$ -
TOTAL REVENUES	<u>233,750</u>	<u>-</u>	<u>233,750</u>	<u>233,750</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe benefits	36,609	-	36,609	36,604	5
Other operating	193,141	-	193,141	193,146	(5)
Indirect cost	4,000	-	4,000	4,000	-
TOTAL EXPENDITURES	<u>233,750</u>	<u>-</u>	<u>233,750</u>	<u>233,750</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Qualify local funds	\$ 9	\$ 1,917	\$ 1,926	\$ 1,917	\$ 9
Grant-in-aid	200,185	-	200,185	201,447	(1,262)
TOTAL REVENUES	<u>200,194</u>	<u>1,917</u>	<u>202,111</u>	<u>203,364</u>	<u>(1,253)</u>
EXPENDITURES					
Salaries and fringe benefits	60,111	-	60,111	60,086	25
Equipment	114,101	-	114,101	114,102	(1)
Other operating	22,602	-	22,602	23,866	(1,264)
Indirect cost	5,297	-	5,297	5,310	(13)
TOTAL EXPENDITURES	<u>202,111</u>	<u>-</u>	<u>202,111</u>	<u>203,364</u>	<u>(1,253)</u>
EXCESS (DEFICIENCY)					
REVENUE OVER EXPENDITURES	(1,917)	1,917	-	-	-
FUND BALANCE,					
BEGINNING OF YEAR	<u>1,917</u>	<u>(1,917)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE,					
END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 RYAN WHITE AIDS III (067)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Federal funds	\$ 689,256	\$ -	\$ 689,256	\$ 689,258	\$ (2)
Medicare fees	11,354	-	11,354	3,730	7,624
Client fees	1,672	-	1,672	1,672	-
Nurse practitioner fees	9,073	-	9,073	3,730	5,343
TOTAL REVENUES	711,355	-	711,355	698,390	12,965
EXPENDITURES					
Salaries and fringe benefits	496,686	-	496,686	496,673	13
Equipment	1,046	-	1,046	1,045	1
Other operating expenses	153,874	-	153,874	153,889	(15)
Indirect cost	46,783	-	46,783	46,783	-
TOTAL EXPENDITURES	698,389	-	698,389	698,390	(1)
EXCESS REVENUES OVER EXPENDITURES	12,966	-	12,966	-	12,966
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-	-
FUND BALANCE, END OF YEAR	\$ 12,966	\$ -	\$ 12,966	\$ -	\$ 12,966

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 22,308	\$ -	\$ 22,308	\$ 22,309	\$ (1)
TOTAL REVENUES	<u>22,308</u>	<u>-</u>	<u>22,308</u>	<u>22,309</u>	<u>(1)</u>
EXPENDITURES					
Other operating expenses	22,308	-	22,308	22,309	(1)
TOTAL EXPENDITURES	<u>22,308</u>	<u>-</u>	<u>22,308</u>	<u>22,309</u>	<u>(1)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 RYAN WHITE PART B (075)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 85,163	\$ -	\$ 85,163	\$ 85,163	\$ -
TOTAL REVENUES	<u>85,163</u>	<u>-</u>	<u>85,163</u>	<u>85,163</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe benefits	85,163	-	85,163	85,163	-
TOTAL EXPENDITURES	<u>85,163</u>	<u>-</u>	<u>85,163</u>	<u>85,163</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Qualify local funds	\$ 37,974	\$ -	\$ 37,974	\$ 37,229	\$ 745
Grant-in-aid	<u>86,000</u>	<u>-</u>	<u>86,000</u>	<u>86,000</u>	<u>-</u>
TOTAL REVENUES	<u>123,974</u>	<u>-</u>	<u>123,974</u>	<u>123,229</u>	<u>745</u>
EXPENDITURES					
Salaries and fringe benefits	12,808	-	12,808	12,808	-
Other operating expenses	103,894	-	103,894	103,894	-
Indirect cost	<u>6,526</u>	<u>-</u>	<u>6,526</u>	<u>6,527</u>	<u>(1)</u>
TOTAL EXPENDITURES	<u>123,228</u>	<u>-</u>	<u>123,228</u>	<u>123,229</u>	<u>(1)</u>
EXCESS REVENUES OVER EXPENDITURES	746	-	746	-	746
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 746</u>	<u>\$ -</u>	<u>\$ 746</u>	<u>\$ -</u>	<u>\$ 746</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 IMPLEMENT POSITIVE ALTERNATIVE CHOICES FOR TEENS (086)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 247,407	\$ -	\$ 247,407	\$ 250,468	\$ (3,061)
TOTAL REVENUES	<u>247,407</u>	<u>-</u>	<u>247,407</u>	<u>250,468</u>	<u>(3,061)</u>
EXPENDITURES					
Salaries and fringe benefits	199,706	-	199,706	201,699	(1,993)
Other operating	28,197	-	28,197	28,769	(572)
Indirect cost	19,504	-	19,504	20,000	(496)
TOTAL EXPENDITURES	<u>247,407</u>	<u>-</u>	<u>247,407</u>	<u>250,468</u>	<u>(3,061)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Client fees	\$ 8,775	\$ -	\$ 8,775	\$ 1,951	\$ 6,824
Medicare fees	6,681	-	6,681	1,951	4,730
Nurse practitioner fees	5,417	-	5,417	1,951	3,466
Prior year program income	-	49,132	49,132	49,132	-
Other local funds	30,281	24,163	54,444	11,324	43,120
Grant-in-aid	478,080	-	478,080	484,618	(6,538)
TOTAL REVENUES	529,234	73,295	602,529	550,927	51,602
EXPENDITURES					
Salaries and fringe benefits	222,160	-	222,160	222,174	(14)
Equipment	11,169	-	11,169	11,168	1
Other operating	276,016	-	276,016	282,541	(6,525)
Indirect cost	35,044	-	35,044	35,044	-
TOTAL EXPENDITURES	544,389	-	544,389	550,927	(6,538)
EXCESS (DEFICIENCY)					
REVENUE OVER EXPENDITURES	(15,155)	73,295	58,140	-	58,140
FUND BALANCE,					
BEGINNING OF YEAR	73,295	(24,163)	49,132	-	49,132
PRIOR YEAR PROGRAM INCOME	-	(49,132)	(49,132)	-	(49,132)
FUND BALANCE,					
END OF YEAR	\$ 58,140	\$ -	\$ 58,140	\$ -	\$ 58,140

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 19,977	\$ -	\$ 19,977	\$ 19,977	\$ -
TOTAL REVENUES	<u>19,977</u>	<u>-</u>	<u>19,977</u>	<u>19,977</u>	<u>-</u>
EXPENDITURES					
Other operating	19,977	-	19,977	19,977	-
TOTAL EXPENDITURES	<u>19,977</u>	<u>-</u>	<u>19,977</u>	<u>19,977</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 EI SERVICE COORDINATOR (112)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Medicaid fees	\$ 9,672	\$ -	\$ 9,672	\$ -	\$ 9,672
Prior year program income	-	258	258	258	-
Qualify local funds	36	185	221	-	221
Grant-in-aid	<u>234,532</u>	<u>-</u>	<u>234,532</u>	<u>251,127</u>	<u>(16,595)</u>
TOTAL REVENUES	<u>244,240</u>	<u>443</u>	<u>244,683</u>	<u>251,385</u>	<u>(6,702)</u>
EXPENDITURES					
Salaries and fringe benefits	110,912	-	110,912	110,913	(1)
Equipment	27,553	-	27,553	27,554	(1)
Other operating	69,314	-	69,314	84,518	(15,204)
Indirect cost	<u>27,046</u>	<u>-</u>	<u>27,046</u>	<u>28,400</u>	<u>(1,354)</u>
TOTAL EXPENDITURES	<u>234,825</u>	<u>-</u>	<u>234,825</u>	<u>251,385</u>	<u>(16,560)</u>
EXCESS REVENUES OVER EXPENDITURES	9,415	443	9,858	-	9,858
FUND BALANCE, BEGINNING OF YEAR	443	(185)	258	-	258
PRIOR YEAR PROGRAM INCOME	<u>-</u>	<u>(258)</u>	<u>(258)</u>	<u>-</u>	<u>(258)</u>
FUND BALANCE, END OF YEAR	<u>\$ 9,858</u>	<u>\$ -</u>	<u>\$ 9,858</u>	<u>\$ -</u>	<u>\$ 9,858</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 PERINATAL HEALTH PARTNERS (152)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 159,442	\$ -	\$ 159,442	\$ 160,000	\$ (558)
TOTAL REVENUES	<u>159,442</u>	<u>-</u>	<u>159,442</u>	<u>160,000</u>	<u>(558)</u>
EXPENDITURES					
Salaries and fringe benefits	159,442	-	159,442	159,437	5
Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>563</u>	<u>(563)</u>
TOTAL EXPENDITURES	<u>159,442</u>	<u>-</u>	<u>159,442</u>	<u>160,000</u>	<u>(558)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 SUSAN G. KOMEN CANCER (162)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Local funds	\$ 29,975	\$ -	\$ 29,975	\$ 59,950	\$ (29,975)
TOTAL REVENUES	<u>29,975</u>	<u>-</u>	<u>29,975</u>	<u>59,950</u>	<u>(29,975)</u>
EXPENDITURES					
Other operating	2,964	-	2,964	58,200	(55,236)
Indirect cost	-	-	-	1,750	(1,750)
TOTAL EXPENDITURES	<u>2,964</u>	<u>-</u>	<u>2,964</u>	<u>59,950</u>	<u>(56,986)</u>
EXCESS REVENUES OVER EXPENDITURES	27,011	-	27,011	-	27,011
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 27,011</u>	<u>\$ -</u>	<u>\$ 27,011</u>	<u>\$ -</u>	<u>\$ 27,011</u>

See independent auditor's report.

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

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

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Qualify local funds	\$ 1,855,323	\$ -	\$ 1,855,323	\$ 1,855,323	\$ -
TOTAL REVENUES	<u>1,855,323</u>	<u>-</u>	<u>1,855,323</u>	<u>1,855,323</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe benefits	1,544,378	-	1,544,378	1,544,379	(1)
Equipment	54,825	-	54,825	56,482	(1,657)
Other operating	256,120	-	256,120	254,462	1,658
TOTAL EXPENDITURES	<u>1,855,323</u>	<u>-</u>	<u>1,855,323</u>	<u>1,855,323</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 56,162	\$ -	\$ 56,162	\$ 57,051	\$ (889)
TOTAL REVENUES	<u>56,162</u>	<u>-</u>	<u>56,162</u>	<u>57,051</u>	<u>(889)</u>
EXPENDITURES					
Salaries and fringe benefits	43,255	-	43,255	43,255	-
Equipment	5,877	-	5,877	5,877	-
Other operating	2,585	-	2,585	3,419	(834)
Indirect cost	4,445	-	4,445	4,500	(55)
TOTAL EXPENDITURES	<u>56,162</u>	<u>-</u>	<u>56,162</u>	<u>57,051</u>	<u>(889)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 14,074	\$ -	\$ 14,074	\$ 15,440	\$ (1,366)
TOTAL REVENUES	<u>14,074</u>	<u>-</u>	<u>14,074</u>	<u>15,440</u>	<u>(1,366)</u>
EXPENDITURES					
Salaries and fringe benefits	9,076	-	9,076	9,039	37
Other operating	<u>4,998</u>	<u>-</u>	<u>4,998</u>	<u>6,401</u>	<u>(1,403)</u>
TOTAL EXPENDITURES	<u>14,074</u>	<u>-</u>	<u>14,074</u>	<u>15,440</u>	<u>(1,366)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 444,818	\$ -	\$ 444,818	\$ 465,947	\$ (21,129)
TOTAL REVENUES	<u>444,818</u>	<u>-</u>	<u>444,818</u>	<u>465,947</u>	<u>(21,129)</u>
EXPENDITURES					
Salaries and fringe benefits	309,805	-	309,805	310,631	(826)
Equipment	12,251	-	12,251	14,411	(2,160)
Other operating	98,458	-	98,458	116,601	(18,143)
Indirect cost	<u>24,304</u>	<u>-</u>	<u>24,304</u>	<u>24,304</u>	<u>-</u>
TOTAL EXPENDITURES	<u>444,818</u>	<u>-</u>	<u>444,818</u>	<u>465,947</u>	<u>(21,129)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
TOTAL REVENUES	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe benefits	15,000	-	15,000	15,000	-
TOTAL EXPENDITURES	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 11,626	\$ -	\$ 11,626	\$ 11,667	\$ (41)
TOTAL REVENUES	<u>11,626</u>	<u>-</u>	<u>11,626</u>	<u>11,667</u>	<u>(41)</u>
EXPENDITURES					
Other operating expenses	11,626	-	11,626	11,667	(41)
TOTAL EXPENDITURES	<u>11,626</u>	<u>-</u>	<u>11,626</u>	<u>11,667</u>	<u>(41)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 GA NUTRITION AND PHYSICAL ACTIVITY (300)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 7,500	\$ -	\$ 7,500	\$ 7,500	\$ -
TOTAL REVENUES	<u>7,500</u>	<u>-</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	<u>7,500</u>	<u>-</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
TOTAL EXPENDITURES	<u>7,500</u>	<u>-</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 2,206,002	\$ -	\$ 2,206,002	\$ 2,206,002	\$ -
TOTAL REVENUES	<u>2,206,002</u>	<u>-</u>	<u>2,206,002</u>	<u>2,206,002</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	823,839	-	823,839	823,839	-
Other operating	1,382,163	-	1,382,163	1,382,163	-
TOTAL EXPENDITURES	<u>2,206,002</u>	<u>-</u>	<u>2,206,002</u>	<u>2,206,002</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 IMMUNIZATION ALLOCATED FACILITIES (313)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 3,033	\$ -	\$ 3,033	\$ 6,277	\$ (3,244)
TOTAL REVENUES	<u>3,033</u>	<u>-</u>	<u>3,033</u>	<u>6,277</u>	<u>(3,244)</u>
EXPENDITURES					
Other operating expenses	2,806	-	2,806	5,952	(3,146)
Indirect cost	<u>227</u>	<u>-</u>	<u>227</u>	<u>325</u>	<u>(98)</u>
TOTAL EXPENDITURES	<u>3,033</u>	<u>-</u>	<u>3,033</u>	<u>6,277</u>	<u>(3,244)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Qualified local funds	\$ 34	\$ -	\$ 34	\$ -	\$ 34
Grant-in-aid	<u>136,369</u>	<u>-</u>	<u>136,369</u>	<u>156,520</u>	<u>(20,151)</u>
TOTAL REVENUES	<u>136,403</u>	<u>-</u>	<u>136,403</u>	<u>156,520</u>	<u>(20,117)</u>
EXPENDITURES					
Salaries and fringe benefits	85,790	-	85,790	85,790	-
Other operating expenses	28,780	-	28,780	48,897	(20,117)
Indirect cost	<u>21,833</u>	<u>-</u>	<u>21,833</u>	<u>21,833</u>	<u>-</u>
TOTAL EXPENDITURES	<u>136,403</u>	<u>-</u>	<u>136,403</u>	<u>156,520</u>	<u>(20,117)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 TELEMEDICINE STATE FUNDED (341)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Qualified local funds	\$ 49,009	\$ -	\$ 49,009	\$ 46,042	\$ 2,967
Grant-in-aid	<u>35,655</u>	<u>-</u>	<u>35,655</u>	<u>35,655</u>	<u>-</u>
TOTAL REVENUES	<u>84,664</u>	<u>-</u>	<u>84,664</u>	<u>81,697</u>	<u>2,967</u>
EXPENDITURES					
Other operating expenses	<u>81,696</u>	<u>-</u>	<u>81,696</u>	<u>81,697</u>	<u>(1)</u>
TOTAL EXPENDITURES	<u>81,696</u>	<u>-</u>	<u>81,696</u>	<u>81,697</u>	<u>(1)</u>
EXCESS REVENUES OVER EXPENDITURES	2,968	-	2,968	-	2,968
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,968</u>	<u>\$ -</u>	<u>\$ 2,968</u>	<u>\$ -</u>	<u>\$ 2,968</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Federal funds	\$ 34,750	\$ -	\$ 34,750	\$ 75,000	\$ (40,250)
TOTAL REVENUES	<u>34,750</u>	<u>-</u>	<u>34,750</u>	<u>75,000</u>	<u>(40,250)</u>
EXPENDITURES					
Equipment	28,300	-	28,300	28,300	-
Other operating	6,450	-	6,450	46,700	(40,250)
TOTAL EXPENDITURES	<u>34,750</u>	<u>-</u>	<u>34,750</u>	<u>75,000</u>	<u>(40,250)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Family planning fees	\$ 51,030	\$ -	\$ 51,030	\$ 7,090	\$ 43,940
Prior year program income	-	31,938	31,938	31,938	-
Local funds	531	2,027	2,558	2,557	1
Grant-in-aid	<u>544,404</u>	<u>-</u>	<u>544,404</u>	<u>544,404</u>	<u>-</u>
TOTAL REVENUES	<u>595,965</u>	<u>33,965</u>	<u>629,930</u>	<u>585,989</u>	<u>43,941</u>
EXPENDITURES					
Salaries and fringe benefits	406,461	-	406,461	406,461	-
Equipment	21,617	-	21,617	21,618	(1)
Other operating	110,848	-	110,848	110,849	(1)
Indirect cost	<u>47,063</u>	<u>-</u>	<u>47,063</u>	<u>47,061</u>	<u>2</u>
TOTAL EXPENDITURES	<u>585,989</u>	<u>-</u>	<u>585,989</u>	<u>585,989</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	9,976	33,965	43,941	-	43,941
FUND BALANCE, BEGINNING OF YEAR	33,965	(2,027)	31,938	-	31,938
PRIOR YEAR PROGRAM INCOME	<u>-</u>	<u>(31,938)</u>	<u>(31,938)</u>	<u>-</u>	<u>(31,938)</u>
FUND BALANCE, END OF YEAR	<u>\$ 43,941</u>	<u>\$ -</u>	<u>\$ 43,941</u>	<u>\$ -</u>	<u>\$ 43,941</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 98,185	\$ -	\$ 98,185	\$ 98,200	\$ (15)
TOTAL REVENUES	<u>98,185</u>	<u>-</u>	<u>98,185</u>	<u>98,200</u>	<u>(15)</u>
EXPENDITURES					
Other operating	98,185	-	98,185	98,200	(15)
TOTAL EXPENDITURES	<u>98,185</u>	<u>-</u>	<u>98,185</u>	<u>98,200</u>	<u>(15)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Medicaid DSPS	\$ 15,638	\$ -	\$ 15,638	\$ 15,317	\$ 321
Qualify local funds	9,615	-	9,615	9,615	-
Prior year program income	-	16,410	16,410	16,409	1
Grant-in-aid	1,046,379	-	1,046,379	1,046,379	-
TOTAL REVENUES	<u>1,071,632</u>	<u>16,410</u>	<u>1,088,042</u>	<u>1,087,720</u>	<u>322</u>
EXPENDITURES					
Salaries and fringe benefits	600,412	-	600,412	600,414	(2)
Equipment	62,476	-	62,476	62,476	-
Other operating	358,154	-	358,154	358,312	(158)
Indirect cost	66,351	-	66,351	66,518	(167)
TOTAL EXPENDITURES	<u>1,087,393</u>	<u>-</u>	<u>1,087,393</u>	<u>1,087,720</u>	<u>(327)</u>
EXCESS (DEFICIENCY)					
REVENUE OVER EXPENDITURES	(15,761)	16,410	649	-	649
FUND BALANCE,					
BEGINNING OF YEAR	16,410	-	16,410	-	16,410
PRIOR YEAR PROGRAM INCOME	-	(16,410)	(16,410)	-	(16,410)
FUND BALANCE,					
END OF YEAR	<u>\$ 649</u>	<u>\$ -</u>	<u>\$ 649</u>	<u>\$ -</u>	<u>\$ 649</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 TOBACCO USE PREVENTION (417)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 29,929	\$ -	\$ 29,929	\$ 30,000	\$ (71)
TOTAL REVENUES	<u>29,929</u>	<u>-</u>	<u>29,929</u>	<u>30,000</u>	<u>(71)</u>
EXPENDITURES					
Salaries and fringe benefits	18,658	-	18,658	18,658	-
Other operating	11,094	-	11,094	11,094	-
Indirect cost	177	-	177	248	(71)
TOTAL EXPENDITURES	<u>29,929</u>	<u>-</u>	<u>29,929</u>	<u>30,000</u>	<u>(71)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 DISTRICT QUALITY IMPROVEMENT AND ACCREDITATION READINESS (418)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 9,760	\$ -	\$ 9,760	\$ 13,545	\$ (3,785)
TOTAL REVENUES	<u>9,760</u>	<u>-</u>	<u>9,760</u>	<u>13,545</u>	<u>(3,785)</u>
EXPENDITURES					
Salaries and fringe	3,902	-	3,902	3,902	-
Equipment	878	-	878	879	(1)
Other operating expenses	4,980	-	4,980	8,764	(3,784)
TOTAL EXPENDITURES	<u>9,760</u>	<u>-</u>	<u>9,760</u>	<u>13,545</u>	<u>(3,785)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 NNPFI COPPHI (QIP) (432)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Qualify local funds	\$ 1,250	\$ -	\$ 1,250	\$ 8,960	\$ (7,710)
TOTAL REVENUES	<u>1,250</u>	<u>-</u>	<u>1,250</u>	<u>8,960</u>	<u>(7,710)</u>
EXPENDITURES					
Salaries and fringe benefits	2,926	-	2,926	2,926	-
Other operating	<u>6,034</u>	<u>-</u>	<u>6,034</u>	<u>6,034</u>	<u>-</u>
TOTAL EXPENDITURES	<u>8,960</u>	<u>-</u>	<u>8,960</u>	<u>8,960</u>	<u>-</u>
EXCESS (DEFICIENCY)					
REVENUE OVER EXPENDITURES	(7,710)	-	(7,710)	-	(7,710)
FUND BALANCE,					
BEGINNING OF YEAR	<u>7,710</u>	<u>-</u>	<u>7,710</u>	<u>-</u>	<u>7,710</u>
FUND BALANCE,					
END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 WIC DIETETIC INTERNSHIP SUPPORT PROGRAM (443)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 21,640	\$ -	\$ 21,640	\$ 21,649	\$ (9)
TOTAL REVENUES	<u>21,640</u>	<u>-</u>	<u>21,640</u>	<u>21,649</u>	<u>(9)</u>
EXPENDITURES					
Salaries and fringe	14,385	-	14,385	14,386	(1)
Other operating	<u>7,255</u>	<u>-</u>	<u>7,255</u>	<u>7,263</u>	<u>(8)</u>
TOTAL EXPENDITURES	<u>21,640</u>	<u>-</u>	<u>21,640</u>	<u>21,649</u>	<u>(9)</u>
EXCESS REVENUES OVER EXPENDITURES					
	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 PERINATAL HEALTH OUTREACH (449)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
DSPS fees	\$ 52,649	\$ -	\$ 52,649	\$ -	\$ 52,649
Prior year program income	-	41,983	41,983	41,983	-
Qualify local funds	20,000	7,952	27,952	21,055	6,897
Grant-in-aid	<u>259,632</u>	<u>-</u>	<u>259,632</u>	<u>265,000</u>	<u>(5,368)</u>
TOTAL REVENUES	<u>332,281</u>	<u>49,935</u>	<u>382,216</u>	<u>328,038</u>	<u>54,178</u>
EXPENDITURES					
Salaries and fringe benefits	196,979	-	196,979	196,983	(4)
Equipment	6,412	-	6,412	6,463	(51)
Other operating	78,135	-	78,135	81,453	(3,318)
Indirect cost	<u>41,145</u>	<u>-</u>	<u>41,145</u>	<u>43,139</u>	<u>(1,994)</u>
TOTAL EXPENDITURES	<u>322,671</u>	<u>-</u>	<u>322,671</u>	<u>328,038</u>	<u>(5,367)</u>
EXCESS REVENUES OVER EXPENDITURES	9,610	49,935	59,545	-	59,545
FUND BALANCE, BEGINNING OF YEAR	49,935	(7,952)	41,983	-	41,983
PRIOR YEAR PROGRAM INCOME	<u>-</u>	<u>(41,983)</u>	<u>(41,983)</u>	<u>-</u>	<u>(41,983)</u>
FUND BALANCE, END OF YEAR	<u>\$ 59,545</u>	<u>\$ -</u>	<u>\$ 59,545</u>	<u>\$ -</u>	<u>\$ 59,545</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 26,317	\$ -	\$ 26,317	\$ 30,096	\$ (3,779)
TOTAL REVENUES	<u>26,317</u>	<u>-</u>	<u>26,317</u>	<u>30,096</u>	<u>(3,779)</u>
EXPENDITURES					
Salaries and fringe	8,402	-	8,402	8,406	(4)
Other operating	11,442	-	11,442	15,135	(3,693)
Indirect cost	<u>6,473</u>	<u>-</u>	<u>6,473</u>	<u>6,555</u>	<u>(82)</u>
TOTAL EXPENDITURES	<u>26,317</u>	<u>-</u>	<u>26,317</u>	<u>30,096</u>	<u>(3,779)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 44,889	\$ -	\$ 44,889	\$ 44,889	\$ -
TOTAL REVENUES	<u>44,889</u>	<u>-</u>	<u>44,889</u>	<u>44,889</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe benefits	44,370	-	44,370	44,370	-
Indirect cost	<u>519</u>	<u>-</u>	<u>519</u>	<u>519</u>	<u>-</u>
TOTAL EXPENDITURES	<u>44,889</u>	<u>-</u>	<u>44,889</u>	<u>44,889</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 138,203	\$ -	\$ 138,203	\$ 138,204	\$ (1)
TOTAL REVENUES	<u>138,203</u>	<u>-</u>	<u>138,203</u>	<u>138,204</u>	<u>(1)</u>
EXPENDITURES					
Equipment	-	-	-	-	-
Other operating	130,950	-	130,950	130,950	-
Indirect cost	7,253	-	7,253	7,254	(1)
TOTAL EXPENDITURES	<u>138,203</u>	<u>-</u>	<u>138,203</u>	<u>138,204</u>	<u>(1)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Prior year program income	\$ -	\$ 23	\$ 23	\$ 22	\$ 1
Grant-in-aid	<u>64,962</u>	<u>-</u>	<u>64,962</u>	<u>65,000</u>	<u>(38)</u>
TOTAL REVENUES	<u>\$ 64,962</u>	<u>\$ 23</u>	<u>\$ 64,985</u>	<u>\$ 65,022</u>	<u>\$ (37)</u>
EXPENDITURES					
Salaries and fringe benefits	47,951	-	47,951	47,960	(9)
Other operating	10,624	-	10,624	10,652	(28)
Indirect cost	<u>6,410</u>	<u>-</u>	<u>6,410</u>	<u>6,410</u>	<u>-</u>
TOTAL EXPENDITURES	<u>64,985</u>	<u>-</u>	<u>64,985</u>	<u>65,022</u>	<u>(37)</u>
EXCESS REVENUES OVER EXPENDITURES	(23)	23	-	-	-
FUND BALANCE, BEGINNING OF YEAR	23	-	23	-	23
PRIOR YEAR PROGRAM INCOME	<u>-</u>	<u>(23)</u>	<u>(23)</u>	<u>-</u>	<u>(23)</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 11,487	\$ -	\$ 11,487	\$ 11,488	\$ (1)
TOTAL REVENUES	<u>11,487</u>	<u>-</u>	<u>11,487</u>	<u>11,488</u>	<u>(1)</u>
EXPENDITURES					
Other operating	<u>11,487</u>	<u>-</u>	<u>11,487</u>	<u>11,488</u>	<u>(1)</u>
TOTAL EXPENDITURES	<u>11,487</u>	<u>-</u>	<u>11,487</u>	<u>11,488</u>	<u>(1)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 RYAN WHITE IV (504)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Outpatient client fees	\$ 965	\$ -	\$ 965	\$ 965	\$ -
Qualifying local funds	1,303	-	1,303	-	1,303
Nurse practitioner fees	5,303	-	5,303	984	4,319
Outpatient Medicare fees	6,613	-	6,613	1,003	5,610
Federal funds	503,332	-	503,332	503,362	(30)
TOTAL REVENUES	517,516	-	517,516	506,314	11,202
EXPENDITURES					
Salaries and fringe benefits	287,886	-	287,886	287,915	(29)
Equipment	4,209	-	4,209	4,209	-
Other operating	201,328	-	201,328	201,328	-
Indirect cost	12,862	-	12,862	12,862	-
TOTAL EXPENDITURES	506,285	-	506,285	506,314	(29)
EXCESS REVENUES OVER EXPENDITURES	11,231	-	11,231	-	11,231
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-	-
FUND BALANCE, END OF YEAR	\$ 11,231	\$ -	\$ 11,231	\$ -	\$ 11,231

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 221,303	\$ -	\$ 221,303	\$ 222,698	\$ (1,395)
TOTAL REVENUES	<u>221,303</u>	<u>-</u>	<u>221,303</u>	<u>222,698</u>	<u>(1,395)</u>
EXPENDITURES					
Salaries and fringe benefits	221,303	-	221,303	221,304	(1)
Other operating	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,394</u>	<u>(1,394)</u>
TOTAL EXPENDITURES	<u>221,303</u>	<u>-</u>	<u>221,303</u>	<u>222,698</u>	<u>(1,395)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 9,999	\$ -	\$ 9,999	\$ 10,000	\$ (1)
TOTAL REVENUES	<u>9,999</u>	<u>-</u>	<u>9,999</u>	<u>10,000</u>	<u>(1)</u>
EXPENDITURES					
Equipment	<u>9,999</u>	<u>-</u>	<u>9,999</u>	<u>10,000</u>	<u>(1)</u>
TOTAL EXPENDITURES	<u>9,999</u>	<u>-</u>	<u>9,999</u>	<u>10,000</u>	<u>(1)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING (559)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 398,874	\$ -	\$ 398,874	\$ 398,874	\$ -
TOTAL REVENUES	<u>398,874</u>	<u>-</u>	<u>398,874</u>	<u>398,874</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe benefits	357,603	-	357,603	357,597	6
Other operating	41,271	-	41,271	41,277	(6)
TOTAL EXPENDITURES	<u>398,874</u>	<u>-</u>	<u>398,874</u>	<u>398,874</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 HPV MINI GRANT (563)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Local Funds	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -
TOTAL REVENUES	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>
EXPENDITURES					
Other operating	-	-	-	7,000	(7,000)
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,000</u>	<u>(7,000)</u>
EXCESS REVENUES OVER EXPENDITURES	7,000	-	7,000	-	7,000
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 7,000</u>	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ -</u>	<u>\$ 7,000</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 74,005	\$ -	\$ 74,005	\$ 81,939	\$ (7,934)
TOTAL REVENUES	<u>74,005</u>	<u>-</u>	<u>74,005</u>	<u>81,939</u>	<u>(7,934)</u>
EXPENDITURES					
Salaries and fringe benefits	50,640	-	50,640	50,637	3
Equipment	9,793	-	9,793	9,794	(1)
Other operating	9,187	-	9,187	16,508	(7,321)
Indirect cost	4,385	-	4,385	5,000	(615)
TOTAL EXPENDITURES	<u>74,005</u>	<u>-</u>	<u>74,005</u>	<u>81,939</u>	<u>(7,934)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 14,132	\$ -	\$ 14,132	\$ 16,950	\$ (2,818)
TOTAL REVENUES	<u>14,132</u>	<u>-</u>	<u>14,132</u>	<u>16,950</u>	<u>(2,818)</u>
EXPENDITURES					
Other operating	14,000	-	14,000	15,550	(1,550)
Indirect cost	<u>132</u>	<u>-</u>	<u>132</u>	<u>1,400</u>	<u>(1,268)</u>
TOTAL EXPENDITURES	<u>14,132</u>	<u>-</u>	<u>14,132</u>	<u>16,950</u>	<u>(2,818)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 TELEDENTISTRY (586)
 Year Ended June 30, 2014

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Federal funds	\$ 26,940	\$ -	\$ 26,940	\$ 303,805	\$ (276,865)
TOTAL REVENUES	<u>26,940</u>	<u>-</u>	<u>26,940</u>	<u>303,805</u>	<u>(276,865)</u>
EXPENDITURES					
Salaries and fringe benefits	18,374	-	18,374	18,373	1
Other operating	<u>8,566</u>	<u>-</u>	<u>8,566</u>	<u>285,432</u>	<u>(276,866)</u>
TOTAL EXPENDITURES	<u>26,940</u>	<u>-</u>	<u>26,940</u>	<u>303,805</u>	<u>(276,865)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

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

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Qualify local funds	\$ 209	\$ -	\$ 209	\$ -	\$ 209
Grant in aid	328,684	-	328,684	328,684	-
TOTAL REVENUES	<u>328,893</u>	<u>-</u>	<u>328,893</u>	<u>328,684</u>	<u>209</u>
EXPENDITURES					
Equipment	47,863	-	47,863	48,303	(440)
Other operating	182,076	-	182,076	181,636	440
Indirect cost	98,745	-	98,745	98,745	-
TOTAL EXPENDITURES	<u>328,684</u>	<u>-</u>	<u>328,684</u>	<u>328,684</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	209	-	209	-	209
FUND BALANCE, BEGINNING OF YEAR	<u>24,059</u>	<u>-</u>	<u>24,059</u>	<u>-</u>	<u>24,059</u>
FUND BALANCE, END OF YEAR	<u>\$ 24,268</u>	<u>\$ -</u>	<u>\$ 24,268</u>	<u>\$ -</u>	<u>\$ 24,268</u>

See independent auditor's report.

**WARE COUNTY BOARD OF HEALTH
STATEMENT OF AUDITOR'S PROPOSED FINANCIAL SETTLEMENT
Year Ended June 30, 2014**

None.

See independent auditor's report.

GOVERNMENTAL AUDITING STANDARDS REQUIREMENTS



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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Ware County Board of Health, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Ware County Board of Health's basic financial statements, and have issued our report thereon dated February 16, 2015.

Internal Control Over Financial Reporting

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

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

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

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Compliance and Other Matters

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

Purpose of this Report

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

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

February 16, 2015

SINGLE AUDIT SECTION



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

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

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

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

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Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 14-01. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

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

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

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

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

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

February 16, 2015

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

Section I – Summary of Auditor’s Results

Financial Statements

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

Federal Awards

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

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

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

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.557	WIC
93.069	Hospital Preparedness and Emergency Response
93.153	Ryan White Title III
93.217	Family Planning Services
93.558	Temporary Assistance for Needy Families
93.917	Ryan White – Ryan White Title II
93.918	Ryan White Title IV
93.994	Maternal and Child Health Services Block Grant

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

Auditee considered a low risk auditee X Yes _____ No

WARE COUNTY BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
Year Ended June 30, 2014

Section II – Financial Statement Findings

No matters were reported.

Prior Year Findings and Questioned Cost:

No matters were reported.

Section III - Federal Award Findings and Questioned Costs - Major Federal Award Programs

Certain matters were reported and are identified as finding 14-01 as follows:

Finding 14-01 – Ryan White II CFDA 93.917 & Ryan White IV CFDA 93.918

Criteria - Funds were improperly handled by a peer volunteer in a Ryan White Clinic in a prior fiscal year resulting in suspected theft or misuse of funds. In addition, contracted amounts for federally-obligated funds relating to Ryan White Part B and Ryan White Part D may have been misused.

Context - During our audit procedures, management made each situation known through a response to our fraud inquiries.

Questioned Costs - An estimated amount of \$4,000.00 - \$5,300.00 associated with the Ryan White Clinic and contracts for the periods between April 2010 and June 2012 totaling \$16,000.00.

Effect - Funds for the Ryan White Programs were misused and deliverables to clients associated with the contracts may have not been met. If an amount is determined, misused or non-accountable federally-obligated funds may have to be paid back to the grantor.

Cause - Improper monitoring of the peer volunteer and associated deliverables for contracted services.

Recommendation - In relation to the Ryan White Clinic incident, ensure that individuals do not have sole access to the associated funds and that duties are properly segregated. Contracted services in relation to the Ryan White programs, and all programs, should be monitored closely and periodic evaluation should be performed for the contracted services and progress of the deliverables per the contract.

Views of responsible officials and planned corrective actions – The Board of Health agrees with the finding and closely will monitor program funds and contracted services relating to this and all programs. The Board of Health notified the proper law enforcement and grantor authorities regarding the allegations and provided them relevant information and documentation as well.

Prior Year Findings and Questioned Cost:

No matters were reported.

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

	Federal CFDA Number	Pass-Through Grantor Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Ryan White Title III (Direct)	93.153	N/A	\$ 689,256
Ryan White Title III CAPAC (Direct)	93.153	N/A	<u>34,750</u>
			<u>724,006</u>
Teledentistry (Direct)	93.211	N/A	<u>26,940</u>
Ryan White Title IV (Direct)	93.918	N/A	<u>503,332</u>
Passed through the State Department of Public Health			
Public Health Emergency Preparedness Program	93.069	N/A	11,487
Public Health Emergency Preparedness Program	93.069	N/A	<u>444,818</u>
			<u>456,305</u>
Pharmacy	93.116	N/A	<u>83,838</u>
			<u>83,838</u>
Family Planning - District Cadre Realign	93.217	N/A	<u>358,987</u>
Immunization Allocated Facilities	93.268	N/A	3,033
Immunization Allocated Facilities	93.268	N/A	<u>200,185</u>
			<u>203,218</u>
Reduction of Tobacco	93.283	N/A	29,929
Breastest and Cervical Cancer	93.283	N/A	<u>233,750</u>
			<u>263,679</u>
District Quality Improvement & Accreditation Readiness	93.507	N/A	<u>9,760</u>
School Based Flu Project (SBFP)	93.539	N/A	<u>22,308</u>
GA Nutrition and Physical Activity Initiative	93.548	N/A	<u>7,500</u>
Implement Positive Alternative Choices for Teens	93.558	N/A	247,407
Family Planning	93.558	N/A	<u>544,404</u>
			<u>791,811</u>
Enhancing Breast & Cervical Cancer Screening	93.744	N/A	<u>19,977</u>

See independent auditor's report.

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

	Federal CFDA Number		Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Hospital Preparedness Program	93.889	N/A	74,005
Hospital Resource Deployment Cache	93.889	N/A	<u>14,132</u>
			<u>88,137</u>
 Ryan White Aids Project	 93.917	 N/A	 <u>478,080</u>
Care and Prevention in the US (CAPUS)	93.940	N/A	14,074
HIV/AIDS Substance Abuse	93.940	N/A	<u>42,940</u>
			<u>57,014</u>
 Approaches Increase Physical Activity & Health Eating	 93.945	 N/A	 <u>9,999</u>
Infants and Toddlers with Disabilities	93.994	N/A	221,303
CMS Clinic	93.994	N/A	544,117
Comprehensive Child Health	93.994	N/A	<u>44,889</u>
			<u>810,309</u>
 TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			 \$ <u>4,915,200</u>
 U.S. DEPARTMENT OF AGRICULTURE			
Passed through the State Department of Public Health			
WIC - Dietetic Internship Support	10.557	N/A	21,640
WIC - Breastfeeding Peer Counseling	10.557	N/A	136,369
WIC	10.557	N/A	<u>4,191,644</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			\$ <u>4,349,653</u>
 TOTAL FEDERAL EXPENDITURES			 \$ <u>9,264,853</u>

See independent auditor's report.

WARE COUNTY BOARD OF HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – CONTINUED
Year Ended June 30, 2014

Notes to the Schedule of Expenditures of Federal Awards

Basis of Presentation

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

See independent auditor's report

OTHER STATE REQUIREMENTS

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

	<u>Program</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Due (To) From State</u>
Passed through the Georgia Department of Public Health				
Public Health	748	\$ 1,149,582	\$ 1,149,582	\$ -
WIC Nutrition Education	007	17,742	17,742	-
WIC Breastfeeding	009	50,971	50,971	-
WIC Visual Collaboration	014	1,588,245	1,588,245	-
Children's 1st - 2	024	259,506	259,506	-
TB Case Management	031	190,000	190,000	-
Pharmacy	034	83,838	83,838	-
HIV/AIDS Substance Abuse	044	42,940	42,940	-
Breastest & More	056	233,750	233,750	-
Immunization	066	200,185	200,185	-
School Based Flu Project (SBFP)	069	22,308	22,308	-
Ryan White Part B	075	85,163	85,163	-
Oral Health	076	86,000	86,000	-
Implement Positive Alternative Choices for Teens	086	247,407	247,407	-
Ryan White	094	478,080	478,080	-
Enhancing Breast & Cervical Cancer Screening	108	19,977	19,977	-
EI Service Coordinator	112	234,532	234,532	-
Perinatal Health Partners	152	159,442	159,442	-
EPI Capacity	245	56,162	56,162	-
Care and Prevention in the US (CAPUS)	267	14,074	14,074	-
Public Health Emergency Preparedness Program	270	444,818	444,818	-
EPI Capacity Additional	280	15,000	15,000	-
STD Preventive Clinic	283	11,626	11,626	-
GA Nutrition and Physical Activity	300	7,500	7,500	-
WIC Cost Pool	301	2,206,002	2,206,002	-
Immunization - Special	313	3,033	3,033	-
Breastfeeding Peer Counseling	329	136,369	136,369	-

See independent auditor's report.

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

	Program	Revenue	Expenditures	Due (To) From State
Passed through the Georgia Department of Public Health				
Telemedicine	341	35,655	35,655	-
Family Planning	401	544,404	544,404	-
State Cervical Cancer	405	98,185	98,185	-
CMS Clinic	409	1,046,379	1,046,379	-
Reduction of Tobacco	417	29,929	29,929	-
Quality Improvement & Accreditation Readiness	418	9,760	9,760	-
WIC - Dietetic Internship Support	443	21,640	21,640	-
Perinatal Health	449	259,632	259,632	-
UNHSI	460	26,317	26,317	-
UNHSI/Audiology	461	44,889	44,889	-
State Breast and Cervical Cancer	464	138,203	138,203	-
State Tobacco Use Prevention	466	64,962	64,962	-
PH Emergency Preparedness Program (PHEP)	498	11,487	11,487	-
Infants and Toddlers with Disabilities	543	221,303	221,303	-
Approaches Increase Physical Activity & Healthy Eating	549	9,999	9,999	-
Family Planning District Cadre	559	398,874	398,874	-
Hospital Preparedness Program	566	74,005	74,005	-
Hospital Resources Deployment Cache	567	14,132	14,132	-
WIC Admin	643	328,684	328,684	-
Total		\$ 11,422,691	\$ 11,422,691	\$ -

See independent auditor's report.