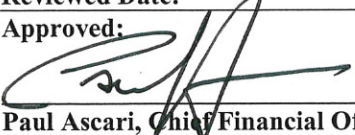
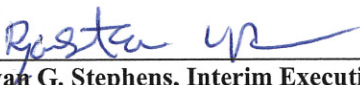




**COBB COUNTY COMMUNITY SERVICES BOARD  
DOUGLAS COUNTY COMMUNITY SERVICES BOARD**

Page 1 of 1

<b>Policy # 2054</b>	<b>Board Approval for Budget Variance</b>
<b>Origination Date: April 22, 2016</b>	
<b>Revision Date:</b>	
<b>Reviewed Date:</b>	
<b>Approved:</b>	
 Paul Ascari, Chief Financial Officer	 Bryan G. Stephens, Interim Executive Director

**POLICY:**

It is the policy of the Cobb County Community Services Board and the Douglas County Community Services Board that any actual versus budget expense variance that is +/- \$10,000 and +/-10% will be discussed with the Board. During the monthly financial statement review with the CEO, the CFO will discuss the expense variance(s) and associated reason(s). Subsequent to this discussion, the Board will be informed of the expense variance(s) that exceed the threshold along with the details supporting the variance(s).