

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH  
(A COMPONENT UNIT OF CHEROKEE COUNTY, GEORGIA)**

**FINANCIAL STATEMENTS WITH  
INDEPENDENT AUDITOR'S REPORTS**

**YEAR ENDED JUNE 30, 2014**



**NICHOLS, CAULEY & ASSOCIATES, LLC**

Certified Public Accountants  
Certified Valuation Analysts  
Certified Internal Auditors  
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Business and Financial Advisors  
Certified Government Auditing Professionals  
Financial and Business Development Advisors

# CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH

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## *INDEPENDENT AUDITOR'S REPORT*

To the Board of Health  
Cherokee County Department of Public Health  
100 West Walnut Avenue, Suite 92  
Dalton, Georgia 30720

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Cherokee County Department of Public Health (Department), a component unit of Cherokee County, Georgia, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

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

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Department 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 4–11 and 32–33 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 Department's basic financial statements. The financial information listed as supplemental information in the table of contents and the schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The financial information listed as supplemental information in the table of contents and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial information listed as supplemental information in the table of contents and the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25, 2014 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.

*Richards, Caulley + Associates, LLC*

Atlanta, Georgia  
September 25, 2014

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

The management of the Cherokee County Department of Public Health (Department) is pleased to provide this narrative discussion and analysis of the financial activities of the Department for the fiscal year ended June 30, 2014. The Department's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

**Public Health Facilities and Staffing:** The clinical operations of the Cherokee County Department of Public Health (Department) are located on 1919 Univeter Road in Canton, Georgia & 75 North Main Street in Woodstock, Georgia. The Cherokee County Department of Public Health has 130 full time employees and 43 part time employees.

**Public Health:** This program includes state public health mandated services that are funded primarily through specific grant-in-aid allotments, local governmental funding, Medicare/Medicaid reimbursement fees, and contract reimbursements for services. This revenue is used to primarily fund the salaries and related fringe benefits of nurses, physicians, and support staff. It is also used to fund related expenses that provide the following to Cherokee County residents: cancer screenings, child and family health planning services, immunizations, hypertension screening and management, tuberculosis services, sexually transmitted disease services, dental services, pharmacy services, environmental services (e.g. food service inspections, tourist accommodations, sewage disposal, insect control, etc.), and health assessment services.

**North Georgia Health District Oversight:** The Cherokee, Fannin, Gilmer, Murray, Pickens, and Whitfield County Departments of Public Health comprise Georgia's Public Health District 1 Unit 2. The Health District provides administrative support services, the cost of which is recorded in the financial records of the Cherokee County Department of Public Health and is allocated to the other Departments based on their proportionate share of these expenses.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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**Financial Highlights**

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- The Department's assets exceeded its liabilities by \$1,926,058 (total net position) as of June 30, 2014.
- Total net position are comprised of the following:
  - (1) Net investment in capital assets of \$227,316;
  - (2) Restricted for prior year program income of \$53,975;
  - (3) Unrestricted net position reports an excess of \$1,644,767.
- The Department's governmental fund reported total ending fund balance of \$2,097,445 at June 30, 2014. This compares to the prior year ending fund balance of \$1,779,998 showing an increase of \$317,447 during the current year.
- The Department's financial stability from year-to-year is somewhat dependent on its ability to carry over patient-generated fees from one fiscal year into the following fiscal year to meet total annual funding requirements. The State allows the Department to re-budget and spend carry over funds in the year subsequent to receipt. Administrative claiming is included as this type of funding. The administrative claiming income is designed to obtain Medicaid reimbursement for administrative costs for non-clinical, population-based services attributable to those who are Medicaid eligible.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

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**Overview of the Financial Statements**

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This Management Discussion and Analysis document introduces the Department's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Department also includes in this report additional information to supplement the basic financial statements.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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**Required Financial Statements**

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**Government-wide Statements**

The government-wide statements report information about the Department as a whole. These statements provide both long-term and short-term information about the Department's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position*. This is the government-wide statement of position presenting information that includes all of the Department's assets and liabilities, with the difference reported as *net position*. It also provides the basis for evaluating the capital structure of the Department and assessing the liquidity and financial flexibility of the Department. The Statement of Net Position is prepared using accounting methods similar to private sector companies.

The second government-wide statement is the *Statement of Activities*, which reports how the Department's net position changed during the current calendar year. All current year revenues and expenses are included regardless of when cash is received or paid.

The government-wide financial statements are presented on pages 12 and 13 of this report.

**Fund Financial Statements**

Fund financial statements of the Department consist of the following:

The Department's basic services are included in a governmental fund, which focuses on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statement provides a detailed short-term view that helps you determine whether or not there are more or fewer financial resources that can be spent in the near future to finance the Department's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on page 16 that explains the relationship (or differences) between them.

The fund financial statements are presented on pages 14-16 of this report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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**Financial Analysis of the Department**

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The Statement of Net Position and Statement of Activities report information about the Department's net position and the changes in them. One can think of the Department's net position – the difference between assets and liabilities – as one way to measure financial health or financial position. Over time, increases or decreases in the Department's net position are one indicator of whether its financial health is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, and new or changed government legislation.

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**Net Position**

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To begin our analysis, a summary of the Department's Statement of Net Position is presented in the Table below.

	FY 2014	FY 2013	Change
Cash	\$ 861,698	\$ 1,218,150	\$ (356,452)
Receivables	127,519	131,502	(3,983)
Due from Department of Public Health	1,514,674	880,362	634,312
Due from other governments	16,028	15,695	333
Capital assets, net of accumulated depreciation	227,316	181,769	45,547
Total assets	<u>2,747,235</u>	<u>2,427,478</u>	<u>319,757</u>
Account payable	169,972	227,640	(57,668)
Accrued expenses	74	--	74
Due to Department of Public Health	252,428	238,071	14,357
Compensated absences	398,703	393,419	5,284
Total liabilities	<u>821,177</u>	<u>859,130</u>	<u>(37,953)</u>
Net investment in capital assets	227,316	181,769	45,547
Net assets - restricted	53,975	50,503	3,472
Net assets - unrestricted	1,644,767	1,336,076	308,691
Total net position	<u>\$ 1,926,058</u>	<u>\$ 1,568,348</u>	<u>\$ 357,710</u>

The Department's net position is comprised of restricted net position, unrestricted net position, and amounts invested in capital assets. As shown above, at the end of the fiscal year 2014, the Department had a net position balance of \$1,926,058 which is an increase of \$357,710 from the previous fiscal year. Of the net position balance, \$1,644,767 is unrestricted and can be carried forward with no time restrictions for utilization. Restricted net position of \$53,975 represent net income of specific programs that must be utilized in the next fiscal year. The remaining net position amount of \$227,316 is invested in capital assets.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**Changes in Net Position**

The following Table is a summary of the major changes in net position compared to the prior year as shown in the Statement of Activities.

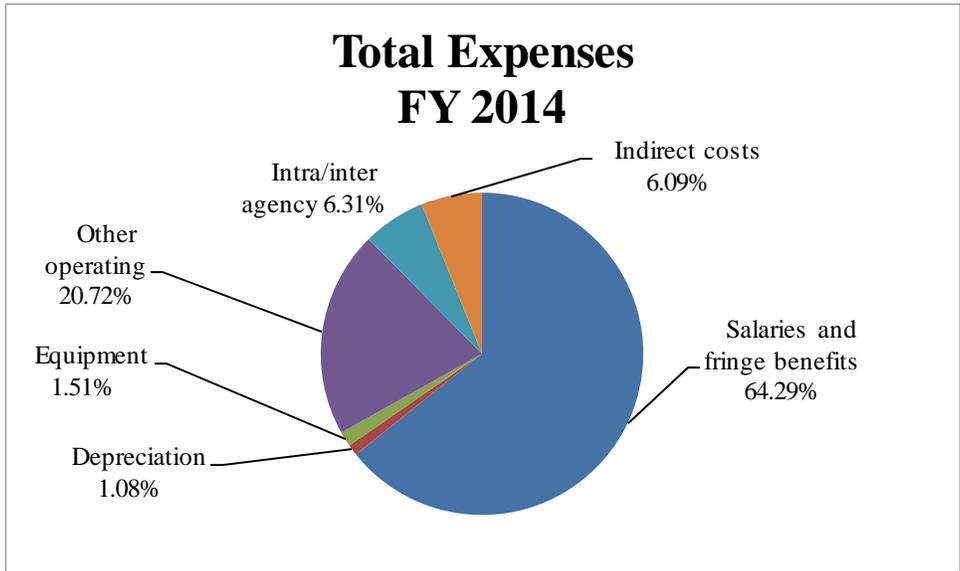
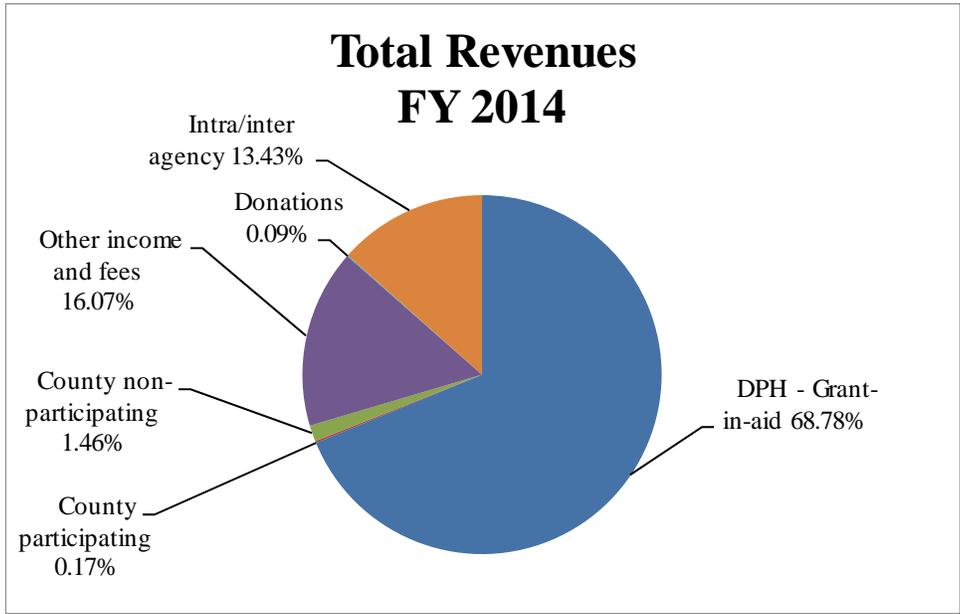
	FY 2014	FY 2013	Change
<b>Revenues:</b>			
DPH - Grant-in-aid	\$ 8,148,585	\$ 8,316,251	\$ (167,666)
County participating	19,708	19,708	--
County non-participating	172,958	172,292	666
Other income and fees	1,903,167	1,866,605	36,562
Donations	11,114	5,738	5,376
Intra/inter agency	1,591,066	1,685,548	(94,482)
<b>Total revenues</b>	<b>11,846,598</b>	<b>12,066,142</b>	<b>(219,544)</b>
<b>Expenses:</b>			
Salaries and fringe benefits	7,386,216	7,748,330	(362,114)
Depreciation	124,310	147,546	(23,236)
Equipment	174,199	19,686	154,513
Other operating	2,380,101	2,578,134	(198,033)
Intra/inter agency	724,453	933,131	(208,678)
Indirect costs	699,609	695,902	3,707
<b>Total expenditures</b>	<b>11,488,888</b>	<b>12,122,729</b>	<b>(633,841)</b>
Change in net position	357,710	(56,587)	414,297
Net position - beginning	1,568,348	1,624,935	(56,587)
Net position - ending	<b>\$ 1,926,058</b>	<b>\$ 1,568,348</b>	<b>\$ 357,710</b>

As shown above, in fiscal year 2014, the Department received \$11,846,598 in revenues. Total revenues decreased by \$219,544 (1.82%) from the prior year primarily due to decreases in grant-in-aid funding of \$167,666 and intra/inter agency transfers of \$94,482. Decreases in revenues were partially offset by an increase of \$36,562 in other income and fees. The decrease in grant-in-aid funding and intra/inter agency transfers was due to reductions in funding for several state programs including Genetics, SHAPP and Family Planning.

In fiscal year 2014, the Cherokee County Department of Public Health incurred \$11,488,888 in expenses related to all state programs and health clinic operations, a decrease of \$633,841 from fiscal year 2013. These decreased costs were primarily a result of operating costs associated with district programs impacted by state funding reductions.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

The following graphs illustrate the breakout of the Department's total revenues and expenses by major category as Shown in the Statement of Activities.



**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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**Capital Assets**

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The following table provides a summary of capital asset activity:

	Governmental Activities	
	2014	2013
Capital assets:		
Office equipment	\$ 408,906	\$ 408,906
Computer equipment	294,392	241,632
Clinical equipment	553,929	500,784
Office furniture	44,254	44,254
Leasehold improvements	103,288	63,836
Vehicles	327,168	302,668
Total depreciable assets	1,731,937	1,562,080
Less accumulated depreciation	1,504,621	1,380,311
Book value - depreciable assets	\$ 227,316	\$ 181,769
Percentage depreciated	86.88%	88.36%

The Department purchased \$169,857 in new assets during the current year. Depreciation expense totaling \$124,310 was taken in the current year. The Department's assets are now 86.88% depreciated.

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**Budgetary Highlights**

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The District staff, in conjunction with the County Health Department staff, develops an annual budget and presents it to the County Board of Health for approval. At the time the budget is prepared and adopted, the amount of the state and county appropriated funds are only estimates. The final state appropriation, if different from the staff estimate, will affect grant-in-aid, intra/inter agency, county participating and county non-participating and administrative claiming line items. The comparison between original budget and final budget line items for these revenues will reflect the differences between the staff estimates and state allocations.

For reporting purposes, the fees for services collected by the Department in a fiscal year are shown as revenues. The Department also includes in the budget and operations revenue carried forward from the prior year but does not reflect this as revenue in the current year activity. This is a practice which is common among other health departments and a practice that is approved by the Georgia Department of Public Health.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

There were significant variations from the original budget to the final budget and from the final budget to the actual results. State grant in aid, county participating revenue, and intra/inter agency revenue were budgeted using projections based on current known financial information and circumstances. These projections were subsequently adjusted according to changes in grant allocations, state budget revisions and economic conditions. The revenues budgets were amended upward in 2014, by \$4,888,048 or 69.18% and actual revenues were below final budget by \$107,451 or 0.90%.

Furthermore, salaries and other operating expenses were originally budgeted based on funding and position requirements present at the beginning of the fiscal year and subsequently adjusted. The Department underspent the final expenditure budget by \$276,120 or 2.34%. Because of the shrinking economy, all departments attempted to minimize their spending to help offset with reducing revenues.

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**Currently Known Facts, Decisions or Conditions**

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There are no litigation issues, capital additions or major policy decisions currently under review.

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**Requests For Information**

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This financial report is designed to provide a general overview of the Department's finances and to demonstrate the Department's accountability for the money it receives. Questions concerning any information provided in this report or request for additional financial information should be addressed to the Director of Fiscal Management, North Georgia Health District, District 1 Unit 2, 100 West Walnut Avenue, Suite 92, Dalton, Georgia 30720.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Statement of Net Position**

**June 30, 2014**

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	\$ 861,698
Receivables	127,519
Due from Department of Public Health	1,514,674
Due from other governments	16,028
Capital assets, net of accumulated depreciation of \$1,504,621	<u>227,316</u>
 Total assets	 <u>2,747,235</u>
<u>LIABILITIES</u>	
Current liabilities:	
Accounts payable	169,972
Accrued expenses	74
Due to Department of Public Health	<u>252,428</u>
 Total current liabilities	 422,474
 Long-term liabilities -	
Compensated absences	<u>398,703</u>
 Total liabilities	 <u>821,177</u>
<u>NET POSITION</u>	
Net investment in capital assets	227,316
Restricted for prior year program income	53,975
Unrestricted	<u>1,644,767</u>
 Total net position	 <u><u>\$ 1,926,058</u></u>

See accompanying independent auditor's report and notes to financial statements.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Statement of Activities**

**Year Ended June 30, 2014**

Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
Governmental activities -				
Public health services	\$ 11,488,888	\$ 1,400,514	\$ 8,843,904	\$ (1,244,470)
	General revenues:			
	Donations			11,114
	Intra/inter agency			1,591,066
	Total general revenues			1,602,180
	Change in net position			357,710
	Net position - beginning			1,568,348
	Net position - ending			\$ 1,926,058

See accompanying independent auditor's report and notes to financial statements.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Balance Sheet  
Governmental Funds**

**June 30, 2014**

	<u>General Fund</u>
<b><u>ASSETS</u></b>	
Cash	\$ 861,698
Receivables	127,519
Due from Department of Public Health	1,514,674
Due from other governments	16,028
Total assets	<u>\$ 2,519,919</u>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>	
Liabilities:	
Accounts payable	\$ 169,972
Accrued expenses	74
Due to Department of Public Health	252,428
Total liabilities	<u>422,474</u>
Fund balance:	
Reserved - prior year program income	53,975
Assigned - public health	2,043,470
Total fund balance	<u>2,097,445</u>
The amount reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds	227,316
Certain liabilities, such as compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds	<u>(398,703)</u>
Net position of governmental activities	<u>\$ 1,926,058</u>

See accompanying independent auditor's report and notes to financial statements.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds**

**Year Ended June 30, 2014**

	<u>General Fund</u>
Revenues:	
DPH - grant-in-aid	\$ 8,148,585
County participating	19,708
County non-participating	172,958
Fee income	1,040,529
Medicaid/Medicare	108,671
Other local funds	4,264
Federal grants	502,653
Administrative claiming	247,050
Donations	11,114
Intra/inter agency	1,591,066
Total revenues	<u>11,846,598</u>
Expenditures:	
Salaries and fringe benefits	7,380,932
Equipment	174,199
Other operating	2,549,958
Intra/inter agency	724,453
Indirect costs	699,609
Total expenditures	<u>11,529,151</u>
Net change in fund balance	317,447
Fund balance at beginning of year	<u>1,779,998</u>
Fund balance at end of year	<u><u>\$ 2,097,445</u></u>

See accompanying independent auditor's report and notes to financial statements.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

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

**Year Ended June 30, 2013**

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

Net change in fund balance - total governmental funds \$ 317,447

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense in the current year.

Current year capital asset additions 169,857  
Current year depreciation expense (124,310)

In the statement of activities, certain operating expenses - compensated absences (vacations) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts actually paid). During this year, compensated absences increased by \$5,284.

(5,284)

Change in net assets of governmental activities \$ 357,710

See accompanying independent auditor's report and notes to financial statements.

# CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH

## Notes to Financial Statements

June 30, 2014

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Cherokee County Department of Public Health (Department) have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for established governmental accounting and financial reporting principles. The Department also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities at the government-wide financial reporting level, provided they do not conflict with or contradict GASB pronouncements. The significant accounting principles and policies utilized by the Department are described below.

#### A. Reporting entity

The Cherokee County Department of Public Health was created by constitutional ratification and is a component unit of Cherokee County, Georgia.

The Cherokee County Board of Health (Board) is a seven member board comprised of a Cherokee County Commission representative, the Cherokee County school superintendent, a licensed physician practicing in Cherokee County, a City of Canton Council representative, two members appointed by the Cherokee County Commission and one member appointed by the City of Canton Council.

The Board has decision-making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters.

The Board determines its public health operating budget annually subject to the approval of the Cherokee County Board of Commissioners. The budget of other various programs is determined based on funds awarded by the Georgia Department of Public Health. Budget revisions are approved by management. All annual appropriations lapse at year-end.

The Board determines the community's health needs, collects and analyzes data, develops programs and activities, secures compliance with rules and regulations and enforces laws pertaining to health.

These financial statements present the Department as a component unit of Cherokee County, Georgia (the primary government). As defined by GASB Statement No. 14, component units are legally separate entities that are included in the primary government's reporting entity because of the significance of their operating or financial relationships with the primary government. The Department is a component unit of Cherokee County, Georgia because it is fiscally accountable. Further, the Department has no related party organizations nor does it participate in any joint ventures.

# CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH

## Notes to Financial Statements

June 30, 2014

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### B. Government-wide financial statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the Department as a whole.

In the statement of net position, activities are reported using the *economic resources basis* and the *full accrual basis of accounting*, which recognized all long-term assets and receivables as well as long-term debt and obligations. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grant and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The Board's net position are reported in three parts; invested in capital assets; restricted net position; and unrestricted net position. The Board first utilizes restricted resources to finance qualifying activities.

Donations, intra/inter agency revenues, and certain other income not properly included among program revenues are reported instead as general revenues.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for the public health function. Direct expenses are those that are specifically associated with the public health function and therefore are clearly identifiable to that function. The Department has no indirect expenses which require allocation to the public health function.

Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational requirements of a particular function.

#### C. Fund financial statements

The financial transactions of the Department are reported in a single governmental fund in the fund financial statements. The operations of the fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures or expenses as appropriate. The focus of the governmental fund's measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income.

# CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH

## Notes to Financial Statements

June 30, 2014

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### C. Fund financial statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is due.

#### D. Assets, liabilities and net position

##### 1. Cash and investments

The Department's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition by the Department. Investments are stated at cost, which approximates market value.

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

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

The Department does not maintain any formalized deposit or investment policies.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Notes to Financial Statements**

**June 30, 2014**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**D. Assets, liabilities and net position**

**2. Receivables**

The Department provides public health services for the citizens of Cherokee County, Georgia, regardless of their ability to pay for such services. Services are provided based on a sliding fee schedule. Individuals receiving services are requested to pay for the services rendered, but payment is not required. Detailed records of amounts receivable from patient services are maintained, but a 100% allowance for doubtful accounts is maintained for that amount. The allowance is maintained due to the uncertainty as to the collectability of the balance. The Department maintains a policy that fees are recognized when collected.

Other receivables including those from the Georgia Department of Public Health are deemed fully collectible. There is no specific allowance provided for them.

**3. Inventory**

Inventory is stated at the lower of cost or market. Cost is determined on the first-in, first out basis. Inventories are expensed when consumed.

**4. Capital assets**

Capital assets, which include furniture, fixtures, and equipment, are reported in the governmental column in the government-wide financial statements. For GAAP purposes, the Department defines capital assets as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materiality extend assets lives are not capitalized. All capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Clinical equipment	4 years
Computer equipment	3 years
Leasehold improvements	10 years
Office equipment	5 years
Office furniture	10 years
Vehicles	6 years

# CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH

## Notes to Financial Statements

June 30, 2014

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### D. Assets, liabilities and net position

##### 5. Accrued liabilities

Once incurred, accrued liabilities are paid in a timely manner and in full from current financial resources, and are reported as obligations in the fund financial statements.

##### 6. Compensated absences

Annual and sick leave costs are accrued as a liability as the benefits are earned. Employees can earn annual leave at the rate of ten (10) hours per month during the first five (5) years of employment; twelve (12) hours per month after five (5) through ten (10) years of employment; and fourteen (14) hours per month after ten (10) years of employment. There is no requirement that annual leave be taken, but the maximum accumulation is (45) days. At termination, employees are paid for any accumulated annual leave. See Note VI.

Employees accumulate sick leave at the rate of ten (10) hours per month. The maximum permissible accumulation is ninety (90) days. Forfeited leave is accumulated and according to certain provisions can be utilized for extended major illnesses and retirement. No sick leave is paid upon employee termination. Accumulated sick leave benefits have not been recorded as a liability because these benefits are paid only upon the illness of an employee, and the amount of such payments cannot be reasonably estimated.

##### 7. Fund balance – governmental funds statement

The following categories are used by the Department for classifying fund balance in the governmental fund financial statements:

**Nonspendable** – the portion of fund balance that includes amounts that cannot be spent because they are either not in spendable form (prepaid items, inventories of supplies, or loans receivable), or be legally or contractually required to be maintained in tact.

**Restricted** – the portion of a fund balance that reflects constraints placed on the use of resources other than nonspendable items that are either externally imposed by creditors, or be imposed by law through constitutional provisions or enabling legislation. The Department has classified prior year program income (PYPI) as restricted.

# CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH

## Notes to Financial Statements

June 30, 2014

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### D. Assets, liabilities and net position

##### 7. Fund balance – governmental funds statement

Committed – the portion of a fund balance that includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Health and remain binding unless removed in the same manner.

Assigned – the portion of a fund balance that includes amounts that are constrained by the government's intent to be used for specific purposes that are neither restricted nor committed, as established by the Financial Operations and Services Manager.

Unassigned – the portion of a fund balance that includes amounts that do not fall into one of the above four categories.

The Department uses restricted amounts first when both restricted and unrestricted fund balance is available unless there are legal documents or contracts that prohibit doing this. Additionally, the Department would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

##### 8. Net position

Net position represent the difference between assets and liabilities in the government-wide financial statements. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

##### 9. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Department does not have any items that qualify for reporting in this category.

# CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH

## Notes to Financial Statements

June 30, 2014

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### D. Assets, liabilities and net position

##### 9. Deferred outflows/inflows of resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Department does not have any items that qualify for reporting in this category.

#### E. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenditures during the year. Actual results could differ from those estimates.

### II. CASH AND INVESTMENTS

#### Custodial credit risk – deposits

Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. The Department's cash and investment policies do not specifically address custodial credit risk. As of June 30, 2014, the carrying amount of the Department's bank deposits was \$860,223 and the bank balance was \$1,162,694. The Department also had an imprest petty cash fund of \$1,475. As of June 30, 2014, the Department did not have any balances exposed to custodial credit risk as uninsured and uncollateralized by GASB pronouncements.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Notes to Financial Statements**

**June 30, 2014**

**III. DUE FROM (TO) THE DEPARTMENT OF PUBLIC HEALTH (DPH)**

<u>Program Number</u>	<u>Program Name</u>	<u>Due From</u>	<u>Due To</u>	<u>Net</u>
001	Public Health	\$ 208,272	\$ 29,444	\$ 178,828
007	WIC - Nutrition Education	18,339	--	18,339
009	WIC - Breastfeeding	39,657	--	39,657
020	Georgia Cancer Registry	20,608	5,198	15,410
024	Children's 1st - 2	59,973	18,686	41,287
025	Federal Cancer Registry	8,579	359	8,220
027	Genetics	11,405	1,800	9,605
031	TB Case Management	31,607	18,476	13,131
044	HIV/AIDS Substance Abuse	402	37	365
056	Breasttest and More	--	2,309	(2,309)
066	Immunization	15,827	15	15,812
076	Oral Health	7,128	--	7,128
089	HIV District Rent	5,760	461	5,299
094	Ryan White Aids Project	44,125	--	44,125
111	Ovarian Cancer Study - UTN	4,990	--	4,990
112	Early Intervention	4,937	3,778	1,159
186	Increasing HPV Coverage Rates	2,840	270	2,570
245	EPI Capacity	17,847	5,135	12,712
265	Childhood Lead Poisoning	1,777	1,777	--
267	Care and Prevention in United States	9,083	818	8,265
270	BP1-5 PHEP	66,194	32,063	34,131
273	BP1-5 Cities Readiness Initiative	29,640	1,279	28,361
283	STD Preventive Clinical Services	5,696	1,050	4,646
301	WIC Cost Pool	177,187	--	177,187
329	Breastfeeding Peer Counseling	25,435	2,817	22,618
401	Family Planning - TANF	221,384	12,253	209,131
405	State Cervical Cancer Screening Education Program	15,596	2,673	12,923
409	Childrens Medical Services (CMS)	205,034	75,388	129,646
460	Outpatient UNHSI	764	660	104
461	Outpatient UNHSI / Audiology Support	14,043	4,247	9,796
464	State Breast and Cervical Cancer	23,392	3,037	20,355

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Notes to Financial Statements**

**June 30, 2014**

**III.DUE FROM (TO) THE DEPARTMENT OF PUBLIC HEALTH (DPH)**

<u>Program Number</u>	<u>Program Name</u>	<u>Due From</u>	<u>Due To</u>	<u>Net</u>
466	Health Promotion Initiative	28,060	5,850	22,210
543	Infants and Toddlers with Disabilities	77,631	11,813	65,818
559	Family Planning - District Cadre Realignment	10,135	--	10,135
566	HCEPPR Coordination	14,139	7,703	6,436
601	District Administration	5,650	2,826	2,824
643	WIC Administrative Costs	81,538	206	81,332
		<u>\$ 1,514,674</u>	<u>\$ 252,428</u>	<u>\$ 1,262,246</u>

**IV.DUE FROM OTHER GOVERNMENTS**

Amounts due from other governments include the following -

Due from Cherokee County, Georgia \$ 16,028

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Notes to Financial Statements**

**June 30, 2014**

**V. CAPITAL ASSETS**

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

	<u>Balance</u>			<u>Balance</u>
	<u>June 30, 2013</u>	<u>Increase</u>	<u>Decrease</u>	<u>June 30, 2014</u>
Capital assets:				
Office equipment	\$ 408,906	\$ --	\$ --	\$ 408,906
Computer equipment	241,632	52,760	--	294,392
Clinical equipment	500,784	53,145	--	553,929
Office furniture	44,254	--	--	44,254
Leasehold improvements	63,836	39,452	--	103,288
Vehicles	302,668	24,500	--	327,168
Capital assets at cost	<u>1,562,080</u>	<u>169,857</u>	<u>--</u>	<u>1,731,937</u>
Less accumulated depreciation:				
Office equipment	330,874	43,866	--	374,740
Computer equipment	235,660	12,137	--	247,797
Clinical equipment	429,968	52,195	--	482,163
Office furniture	42,794	1,459	--	44,253
Leasehold improvements	46,179	6,481	--	52,660
Vehicles	294,836	8,172	--	303,008
Total accumulated depreciation	<u>1,380,311</u>	<u>124,310</u>	<u>--</u>	<u>1,504,621</u>
Capital assets, net	<u>\$ 181,769</u>	<u>\$ 45,547</u>	<u>\$ --</u>	<u>\$ 227,316</u>

**VI. NONCURRENT LIABILITIES**

The following is a summary of changes in noncurrent liabilities of the Department for the fiscal year ended June 30, 2014:

	<u>Balance at</u>			<u>Balance at</u>	<u>Amounts due</u>
	<u>June 30, 2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2014</u>	<u>in one year</u>
Compensated absences	<u>\$ 393,419</u>	<u>\$ 311,847</u>	<u>\$ 306,563</u>	<u>\$ 398,703</u>	<u>\$ -</u>

# CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH

## Notes to Financial Statements

June 30, 2014

### VI. NONCURRENT LIABILITIES

Management does not consider any of the compensated absences to be payable within one year.

### VII. RELATED PARTIES

#### A. Georgia Department of Public Health

The Department submits monthly Income and Expenditure Reports to their funding agency, primarily the Georgia Department of Public Health (DPH), for reimbursement purposes. These reports are prepared in accordance with DPH guidelines, and do not include any adjustments made at the fiscal year end. Accordingly, the revenues and expenses included in the financial report may differ from amounts reported in the June 30, 2014 Income and Expenditure Report submitted to DPH. The financial statements do not reflect prior year program income as a revenue item. The supplemental schedule by program does reflect prior year program income as a revenue item.

The Department received \$8,148,585 (68.78%) of its total revenues from the Georgia Department of Public Health.

The audit provisions of the DPH require the audit be conducted in accordance with:

1. Generally Accepted Auditing Standards established by the American Institute of Certified Public Accountants (AICPA).
2. Generally Accepted Governmental Auditing Standards set forth in *Government Auditing Standards* issued by the U.S. Government Accountability Office.
3. If applicable, the provisions of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*.

In addition, the DPH requires that the report include “Schedules of Revenues and Expenditures – Budget and Actual” by program. These schedules are not on a budgetary basis and do not include encumbrances. Additionally, DPH requires a “Schedule of Auditor’s Proposed Financial Settlement”, a “Schedule of State Contractual Assistance”, and a “Schedule of Changes in Fund Balance”.

# CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH

## Notes to Financial Statements

June 30, 2014

### VII. RELATED PARTIES

#### B. Cherokee County, Georgia

Cherokee County, Georgia provides the Department with Building space, liability insurance and maintenance on the building. During the year, the Department also received county participating and non-participating revenues of \$19,708 and \$172,958, respectively, from Cherokee County, Georgia.

### VIII. DEFINED BENEFIT PENSION PLAN

#### A. Employee's Retirement System of Georgia (ERS)

All full-time employees of the Cherokee County Department of Public Health hired prior to January 1, 2009 are covered by the Employee's Retirement System of Georgia (ERS), a cost-sharing multiple-employer public employee's retirement system (PERS). The ERS Board of Trustees has the ability to establish and amend benefit provisions.

The Plan ("Old Plan") was amended on July 1, 1982. Each employee hired after July 1, 1982 but before January 1, 2009 was eligible to participate in this amended plan ("New Plan"). Each employee that was employed before July 1, 1982 had the right to either retain coverage under the original plan provisions or to participate under the amended provisions of the plan.

Members become vested after 10 years of creditable service. Upon termination of employment, member contributions are refundable with interest.

A member may retire and elect to receive normal monthly retirement benefits after completion of 10 years of creditable service and attainment of age 60. If a member chooses, they may begin receiving reduced benefits before age 60 with a minimum of 25 years of service with a 7% benefit reduction for each year under age 60 or each year under 30 years of service, which ever is less, with a maximum reduction of 35%.

Upon retirement, the member will receive a monthly benefit based on salary, age, and years of service. Death, disability, and spousal benefits are also available through ERS. Additionally, ERS makes periodic cost-of-living adjustments to the monthly benefits.

The Department's current year covered payroll was \$3,136,301, and its total current year payroll for all employees was \$4,879,204.

# CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH

## Notes to Financial Statements

June 30, 2014

### VIII. DEFINED BENEFIT PENSION PLAN

#### A. Employee's Retirement System of Georgia (ERS)

The Employee's Retirement System of Georgia issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Employee's Retirement System of Georgia, Two Northside 75, Atlanta, Georgia 30318.

Employees of the Department are required to pay 1.5% (under the amended plan) and 6.5% (under the original plan) of their gross earnings to the pension plan. The Department makes annual contributions to the pension plan equal to the amount required by the state statutes. The contribution requirement of plan members and the Department are established and may be amended by the ERS Board of Trustees.

The Department's contributions to the ERS for the fiscal years ended June 30, 2014 and 2013 were \$578,961 and \$544,820 respectively, equal to 18.46% and 15.15% of covered payroll, respectively. The employees' contributions to the ERS for the fiscal years ended June 30, 2014 and 2013 were \$47,044 and \$54,841, respectively, equal to 1.50% of covered payroll for both years.

#### B. Georgia State Employee Pension and Savings Plan (GSEPS)

All full-time employees of the Cherokee County Board of Health hired subsequent to January 1, 2009 are covered by the Georgia State Employee Pension and Savings Plan (GSEPS), a cost-sharing multiple-employer public employee's retirement system (PERS). The GSEPS Board of Trustees has the ability to establish and amend benefit provisions. Each employee that was employed before January 1, 2009 had the right to either retain coverage under ERS or to participate under the new GSEPS plan.

All full-time employees are eligible and must participate in the GSEPS. Members become vested after 10 years of creditable service. Upon termination of employment, member contributions are refundable with interest.

A member may retire and elect to receive normal monthly retirement benefits after completion of 10 years of creditable service and attainment of age 60 or after completion of 30 years of service regardless of age. If a member chooses, they may begin receiving reduced benefits before age 60 with a minimum of 25 years of service with a 7% benefit reduction for each year under age 60 or each year under 30 years of service, whichever is less, with a maximum reduction of 35%.

# CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH

## Notes to Financial Statements

June 30, 2014

### VIII. DEFINED BENEFIT PENSION PLAN

#### B. Georgia State Employee Pension and Savings Plan (GSEPS)

Upon retirement, the member will receive a monthly benefit based on salary, age, and years of service. Disability and spousal benefits are available through GSEPS. The Plan makes periodic cost-of-living adjustments to the monthly benefit.

The Department's current year covered payroll was \$1,233,932, and total payroll for all employees was \$4,879,204.

Employees of the Department are required to pay 1.25% of their gross earnings to the pension plan. The Department makes annual contributions to the pension plan equal to the amount required by the state statutes. During 2014, the Department was required to contribute 6.5% of its covered payroll to the plan. The contribution requirements of the plan members and the Department are established and may be amended by the GSEPS Board of Trustees.

The Department's contributions to the GSEPS for the fiscal years ended June 30, 2014 and 2013 and were \$187,311 and \$130,938, equal to and 15.18% and 11.54% of covered payroll, respectively. The employees' contributions to the GSEPS for the fiscal years ended June 30, 2014 and 2013 were \$15,424 and \$14,183, equal to 1.25% of covered payroll for both years.

### IX. DEFINED CONTRIBUTION PLAN

The Georgia State Employee Pension and Savings Plan (GSEPS) has a defined contribution 401(k) component. This plan is for full time employees who are already enrolled in the defined benefit portion of the plan. The plan is audited by an independent auditor and a separate report is issued. A copy can be obtained from Employees' Retirement System, Two Northside 75, Suite 300, Atlanta, Georgia 30318. Member contributions can be any percentage of salary, up to a dollar maximum set by the IRS. The employer makes matching contributions dollar for dollar on the first 1% of salary, and at fifty cents on the dollar for the next 4% of salary. Employer contributions for the years ended June 30, 2014 and 2013 were \$3,790 and \$3,630 respectively, and employee contributions for June 30, 2014 and 2013 were \$4,329 and \$3,890, respectively.

# CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH

## Notes to Financial Statements

June 30, 2014

### IX. DEFINED CONTRIBUTION PLAN

The Georgia Defined Contribution Plan (GDCP), a defined contribution plan, was created by the 1992 Georgia General Assembly for temporary, seasonal, and part-time employees who are not eligible for membership in the employees' Retirement System. The pension plan is audited by an independent auditor and a separate report is issued. A copy can be obtained from Employees' Retirement System, Two Northside 75, Suite 300, Atlanta, Georgia 30318. Member contributions amount to 7.5% of annual compensation. The state does not make contributions on behalf of the employee. The member's contribution is refundable upon termination of employment by application to Employees' Retirement System. The contributions for the years ended June 30, 2014 and 2013 were \$23,232 and \$58,343, respectively.

### X. RISK MANAGEMENT

Boards of Health have Sovereign Immunity under the State Constitution and Georgia Code; therefore, the Department has limited liability.

The Board of Health's liability is covered by the Georgia Department of Administrative Services (GDOAS). The employees' liability is covered by the GDOAS and the State Fidelity Board. Workers' compensation is also covered by the GDOAS.

Health insurance is covered by the State of Georgia Health Benefit Plan.

Cherokee County Public Health Department's building and contents are insured by Cherokee County Government.

### XI. CONTINGENCIES

The Department's nature of business is such that it ordinarily results in a certain amount of litigation. In the opinion of management for the Department, there is no litigation in which the outcome will have a material effect on the financial statements.

### XII. SUBSEQUENT EVENTS

The Department assessed events that have occurred subsequent to June 30, 2014 through September 25, 2014 for potential recognition and disclosure in the financial statements. No events have occurred that would require adjustment to or disclosure in the component unit statements which were issued on September 25, 2014.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues, Expenditures and Other Financing Sources (Uses) -  
Budget and Actual - General Fund**

	Year Ended June 30, 2014			Variance, Favorable (Unfavorable)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
DPH - grant-in-aid	\$ 5,305,551	\$ 8,219,337	\$ 8,148,585	\$ (70,752)
County participating	192,333	19,708	19,708	--
County non-participating	--	172,625	172,958	333
Fee income	1,003,917	1,081,327	1,040,529	(40,798)
Medicaid/Medicare	74,214	114,613	108,671	(5,942)
Other local funds	161,249	4,264	4,264	--
Federal grants	--	489,445	502,653	13,208
Administrative claiming	12,000	247,050	247,050	--
Donations	190,000	12,662	11,114	(1,548)
Intra/inter agency	126,737	1,593,018	1,591,066	(1,952)
Total revenues	<u>7,066,001</u>	<u>11,954,049</u>	<u>11,846,598</u>	<u>(107,451)</u>
Other financing sources:				
Use of assigned fund balance	--	21,646	--	(21,646)
Transfer from fund balance -				
Prior year program income	<u>83,429</u>	<u>50,503</u>	<u>50,503</u>	<u>--</u>
Other financing sources	<u>83,429</u>	<u>72,149</u>	<u>50,503</u>	<u>(21,646)</u>
Total revenues and other financing sources	<u>7,149,430</u>	<u>12,026,198</u>	<u>11,897,101</u>	<u>(129,097)</u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues, Expenditures and Other Financing Sources (Uses) -  
Budget and Actual - General Fund**

**Year Ended June 30, 2014**

	Budgeted Amounts		Actual	Variance, Favorable (Unfavorable)
	Original	Final		
Expenditures:				
Salaries and fringe benefits	4,637,551	7,508,933	7,380,932	128,001
Equipment	67,743	176,327	174,199	2,128
Other operating	1,433,618	2,672,520	2,549,958	122,562
Intra/inter agency	448,332	740,801	724,453	16,348
Indirect costs	475,151	706,690	699,609	7,081
	<u>7,062,395</u>	<u>11,805,271</u>	<u>11,529,151</u>	<u>276,120</u>
Excess of revenues and other financing sources over expenditures	<u>87,035</u>	<u>220,927</u>	<u>367,950</u>	<u>147,023</u>
Other financing (uses) - Transfer to fund balance - Prior year program income	<u>-</u>	<u>-</u>	<u>(53,975)</u>	<u>53,975</u>
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u>\$ 87,035</u>	<u>\$ 220,927</u>	<u>\$ 313,975</u>	<u>\$ 93,048</u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures**

**Budget and Actual**

**Program 001 - Public Health**

**Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
DPH - grant-in-aid	\$ 1,374,965	\$ 1,374,965	\$ --
County participating	19,708	19,708	--
County non-participating	172,958	172,625	333
Fee income	994,514	1,016,438	(21,924)
Medicaid/Medicare	53,186	63,818	(10,632)
Other local funds	3,964	3,964	--
Administrative claiming	247,050	247,050	--
Donations	11,114	12,662	(1,548)
Intra/inter agency	38,316	58,724	(20,408)
Total revenues	<u>2,915,775</u>	<u>2,969,954</u>	<u>(54,179)</u>
Expenditures:			
Salaries and fringe benefits	1,734,211	1,828,221	94,010
Equipment	20,822	22,950	2,128
Other operating	416,266	462,126	45,860
Intra/inter agency	230,647	230,647	--
Indirect costs	199,649	205,083	5,434
Total expenditures	<u>2,601,595</u>	<u>2,749,027</u>	<u>147,432</u>
Excess of revenues over expenditures	<u>\$ 314,180</u>	<u>\$ 220,927</u>	<u>\$ 93,253</u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 007 - WIC - Nutrition Education  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 60,973</u>	<u>\$ 61,330</u>	<u>\$ (357)</u>
Expenditures -			
Other operating	<u>61,178</u>	<u>61,330</u>	<u>152</u>
Excess of revenues over (under) expenditures	<u>\$ (205)</u>	<u>\$ --</u>	<u>\$ (205)</u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 009 - WIC - Breastfeeding  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 68,900</u>	<u>\$ 69,056</u>	<u>\$ (156)</u>
Expenditures:			
Equipment	1,123	1,123	--
Other operating	<u>67,777</u>	<u>67,933</u>	<u>156</u>
Total expenditures	<u>68,900</u>	<u>69,056</u>	<u>156</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 020 - Georgia Cancer Registry  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 57,758</u>	<u>\$ 57,758</u>	<u>\$ --</u>
Expenditures:			
Salaries and fringe benefits	34,740	34,740	--
Other operating	18,398	18,398	--
Indirect costs	<u>4,620</u>	<u>4,620</u>	<u>--</u>
Total expenditures	<u>57,758</u>	<u>57,758</u>	<u>--</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues, Expenditures and Other Financing Sources (Uses) -  
Budget and Actual  
Program 024 - Children's 1st - 2  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
DPH - grant-in-aid	\$ 204,027	\$ 207,627	\$ (3,600)
Medicaid/Medicare	4,718	4,500	218
Total revenues	<u>208,745</u>	<u>212,127</u>	<u>(3,382)</u>
Other financing sources-			
Transfer from fund balance -			
Prior year program income	<u>7,399</u>	<u>7,399</u>	<u>-</u>
Total revenues and other financing sources	<u>216,144</u>	<u>219,526</u>	<u>(3,382)</u>
Expenditures:			
Salaries and fringe benefits	135,605	135,605	--
Other operating	58,955	67,055	8,100
Intra/inter agency	15	15	--
Indirect costs	16,851	16,851	--
Total expenditures	<u>211,426</u>	<u>219,526</u>	<u>8,100</u>
Excess of revenues and other financing sources over expenditures	4,718	<u>\$ --</u>	<u>\$ 4,718</u>
Other financing (uses) -			
Transfer to fund balance -			
Prior year program income	<u>(4,718)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u>\$ --</u>		

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 025 - Federal Cancer Registry  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 83,942</u>	<u>\$ 84,301</u>	<u>\$ (359)</u>
Expenditures:			
Salaries and fringe benefits	34,741	34,741	--
Equipment	1,470	1,470	--
Other operating	40,987	41,346	359
Indirect costs	<u>6,744</u>	<u>6,744</u>	<u>--</u>
Total expenditures	<u>83,942</u>	<u>84,301</u>	<u>359</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 027 - Genetics  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 32,279</u>	<u>\$ 32,548</u>	<u>\$ (269)</u>
Expenditures:			
Salaries and fringe benefits	18,100	18,175	75
Other operating	11,597	11,726	129
Indirect costs	2,582	2,647	65
Total expenditures	<u>32,279</u>	<u>32,548</u>	<u>269</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 031 - TB Case Management  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 200,128</u>	<u>\$ 205,290</u>	<u>\$ (5,162)</u>
Expenditures:			
Salaries and fringe benefits	132,906	132,945	39
Other operating	30,728	35,851	5,123
Intra/inter agency	20,476	20,476	--
Indirect costs	<u>16,018</u>	<u>16,018</u>	<u>--</u>
Total expenditures	<u>200,128</u>	<u>205,290</u>	<u>5,162</u>
Excess of revenues over expenditures	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 044 - HIV/AIDS Substance Abuse  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 24,744</u>	<u>\$ 25,883</u>	<u>\$ (1,139)</u>
Expenditures:			
Salaries and fringe benefits	16,078	16,080	2
Other operating	6,595	7,732	1,137
Indirect costs	2,071	2,071	--
Total expenditures	<u>24,744</u>	<u>25,883</u>	<u>1,139</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 056 - Breasttest and More  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 114,126</u>	<u>\$ 116,435</u>	<u>\$ (2,309)</u>
Expenditures:			
Other operating	110,400	112,709	2,309
Indirect costs	<u>3,726</u>	<u>3,726</u>	<u>--</u>
Total expenditures	<u>114,126</u>	<u>116,435</u>	<u>2,309</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures**

**Budget and Actual**

**Program 066 - Immunization**

**Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
DPH - grant-in-aid	\$ 120,107	\$ 120,108	\$ (1)
Other local funds	300	300	--
Total revenues	<u>120,407</u>	<u>120,408</u>	<u>(1)</u>
Expenditures:			
Salaries and fringe benefits	70,447	70,447	--
Equipment	31,172	31,172	--
Other operating	5,400	5,402	2
Intra/inter agency	6,059	6,059	--
Indirect costs	7,329	7,328	(1)
Total expenditures	<u>120,407</u>	<u>120,408</u>	<u>1</u>
Excess of revenues over expenditures	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**

**Budget and Actual**

**Program 067 - Ryan White III**

**Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
Fee income	\$ --	\$ 683	\$ (683)
Medicaid/Medicare	--	5,137	(5,137)
Federal grants	402,143	387,801	14,342
Total revenues	<u>402,143</u>	<u>393,621</u>	<u>8,522</u>
Other financing sources -			
Use of assigned fund balance	<u>--</u>	<u>12,413</u>	<u>(12,413)</u>
Total revenues and other financing sources	<u>402,143</u>	<u>406,034</u>	<u>(3,891)</u>
Expenditures:			
Salaries and fringe benefits	205,324	205,326	2
Other operating	185,658	200,708	15,050
Total expenditures	<u>390,982</u>	<u>406,034</u>	<u>15,052</u>
Excess of revenues and other financing sources over expenditures	11,161	<u>\$ --</u>	<u>\$ 11,161</u>
Other financing (uses) -			
Transfer to fund balance -			
Prior year program income	<u>(11,161)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u>\$ --</u>		

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues, Expenditures and Other Financing Sources**

**Budget and Actual**

**Program 068 - Ryan White III - 4th Qtr FYE**

**Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
Fee income	\$ 1,139	\$ 1,000	\$ 139
Medicaid/Medicare	9,740	7,472	2,268
Federal grants	<u>100,510</u>	<u>101,644</u>	<u>(1,134)</u>
Total revenues	111,389	110,116	1,273
 Other financing sources -			
Use of assigned fund balance	<u>--</u>	<u>9,233</u>	<u>(9,233)</u>
 Total revenues and other financing sources	<u>111,389</u>	<u>119,349</u>	<u>(7,960)</u>
 Expenditures:			
Salaries and fringe benefits	57,169	62,555	5,386
Other operating	<u>52,574</u>	<u>56,794</u>	<u>4,220</u>
Total expenditures	<u>109,743</u>	<u>119,349</u>	<u>9,606</u>
 Excess of revenues and other financing sources over expenditures	1,646	<u>\$ --</u>	<u>\$ 1,646</u>
 Other financing (uses) -			
Transfer to fund balance -			
Prior year program income	<u>(1,646)</u>		
 Excess of revenues over expenditures and other financing (uses)	<u>\$ --</u>		

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 069 - School Based Flu Project  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
Revenues-			
DPH - grant-in-aid	<u>\$ 3,417</u>	<u>\$ 3,417</u>	<u>\$ --</u>
Expenditures:			
Other operating	2,959	2,959	--
Indirect costs	<u>458</u>	<u>458</u>	<u>--</u>
Total expenditures	<u>3,417</u>	<u>3,417</u>	<u>--</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**

**Budget and Actual**

**Program 076 - Oral Health**

**Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
Revenues:			
DPH - grant-in-aid	\$ 54,914	\$ 54,914	\$ --
Fee income	37,265	54,129	(16,864)
Medicaid/Medicare	34,830	32,336	2,494
Intra/inter agency	<u>10,111</u>	<u>10,729</u>	<u>(618)</u>
Total revenues	137,120	152,108	(14,988)
Other financing sources -			
Transfer from fund balance -			
Prior year program income	<u>384</u>	<u>384</u>	<u>--</u>
Total revenues and other financing sources	<u>137,504</u>	<u>152,492</u>	<u>(14,988)</u>
Expenditures:			
Salaries and fringe benefits	98,262	98,263	1
Other operating	19,555	36,729	17,174
Intra/inter agency	--	5,642	5,642
Indirect costs	<u>11,566</u>	<u>11,858</u>	<u>292</u>
Total expenditures	<u>129,383</u>	<u>152,492</u>	<u>23,109</u>
Excess of revenues and other financing sources over expenditures	8,121	<u>\$ --</u>	<u>\$ 8,121</u>
Other financing (uses) -			
Transfer to fund balance -			
Prior year program income	<u>(8,121)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u>\$ --</u>		

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 089 - HIV District Rent  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 5,760</u>	<u>\$ 5,760</u>	<u>\$ --</u>
Expenditures -			
Intra/inter agency	<u>5,760</u>	<u>5,760</u>	<u>--</u>
Excess of revenues over expenditures	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 094 - Ryan White Aids Project  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 177,272</u>	<u>\$ 177,272</u>	<u>\$ --</u>
Expenditures:			
Salaries and fringe benefits	118,648	118,648	--
Other operating	46,131	46,131	--
Indirect costs	12,493	12,493	--
Total expenditures	<u>177,272</u>	<u>177,272</u>	<u>--</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures**

**Budget and Actual**

**Program 108 - Enhancing Breast & Cervical Cancer Screening in Georgia**

**Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 9,930</u>	<u>\$ 9,930</u>	<u>\$ --</u>
Expenditures -			
Other operating	<u>9,930</u>	<u>9,930</u>	<u>--</u>
Excess of revenues over expenditures	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 111- Ovarian Cancer Study - UTN  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ --</u>
Expenditures:			
Other operating	19,200	19,200	--
Indirect costs	800	800	--
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>--</u>
Excess of revenues over expenditures	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**

**Budget and Actual**

**Program 112 - Early Intervention**

**Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
DPH - grant-in-aid	\$ 147,907	\$ 148,010	\$ (103)
Medicaid/Medicare	63	100	(37)
Total revenues	<u>147,970</u>	<u>148,110</u>	<u>(140)</u>
Other financing sources -			
Transfer from fund balance -			
Prior year program income	<u>3,889</u>	<u>3,889</u>	<u>--</u>
Total revenues and other financing sources	<u>151,859</u>	<u>151,999</u>	<u>(140)</u>
Expenditures:			
Salaries and fringe benefits	110,919	110,929	10
Other operating	28,657	28,850	193
Intra/inter agency	60	60	--
Indirect costs	<u>12,160</u>	<u>12,160</u>	<u>--</u>
Total expenditures	<u>151,796</u>	<u>151,999</u>	<u>203</u>
Excess of revenues and other financing sources over expenditures	63	<u>\$ --</u>	<u>\$ 63</u>
Other financing (uses) -			
Transfer to fund balance -			
Prior year program income	<u>(63)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u>\$ --</u>		

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 133 - Cities Readiness Initiative  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 2,714</u>	<u>\$ 2,714</u>	<u>\$ --</u>
Expenditures -			
Other operating	<u>2,714</u>	<u>2,714</u>	<u>--</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**

**Budget and Actual**

**Program 155 - Environmental Education**

**Year Ended June 30, 2014**

	Actual	Budget	Variance, Favorable (Unfavorable)
Revenues -			
Fee income	\$ 1,850	\$ 696	\$ 1,154
Other financing sources -			
Transfer from fund balance - Prior year program income	163	163	--
Total revenues and other financing sources	2,013	859	1,154
Expenditures -			
Other operating	535	859	324
Excess of revenues and other financing sources over expenditures	1,478	\$ --	\$ 1,478
Other financing (uses) -			
Transfer to fund balance - Prior year program income	(1,478)		
Excess of revenues and other financing sources over expenditures and other financing (uses)	\$ --		

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 170 - Hypertension/SHAPP  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 67,640</u>	<u>\$ 67,640</u>	<u>\$ --</u>
Expenditures -			
Intra/inter agency	<u>67,640</u>	<u>67,640</u>	<u>--</u>
Excess of revenues over expenditures	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 186 - Increasing HPV Coverage Rates  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ --</u>
Expenditures:			
Other operating	2,669	2,669	--
Indirect costs	<u>331</u>	<u>331</u>	<u>--</u>
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>--</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**

**Budget and Actual**

**Program 195 - District Operations**

**Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
Intra/inter agency	\$ 1,484,771	\$ 1,464,176	\$ 20,595
Other financing sources -			
Transfer from fund balance -			
Prior year program income	<u>37,534</u>	<u>37,534</u>	<u>--</u>
Total revenues and other financing sources	<u>1,522,305</u>	<u>1,501,710</u>	<u>20,595</u>
Expenditures:			
Salaries and fringe benefits	1,185,692	1,185,711	19
Equipment	3,660	3,660	--
Other operating	307,378	308,221	843
Intra/inter agency	<u>3,680</u>	<u>4,118</u>	<u>438</u>
Total expenditures	<u>1,500,410</u>	<u>1,501,710</u>	<u>1,300</u>
Excess of revenues and other financing sources over expenditures	21,895	<u><u>\$ --</u></u>	<u><u>\$ 21,895</u></u>
Other financing (uses) -			
Transfer to fund balance -			
Prior year program income	<u>(21,895)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u><u>\$ --</u></u>		

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues, Expenditures and Other Financing (Uses)**

**Budget and Actual**

**Program 198 - Pharmacy**

**Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
Fee income	\$ 5,761	\$ 8,381	\$ (2,620)
Intra/inter agency	3,680	5,201	(1,521)
	<u>9,441</u>	<u>13,582</u>	<u>(4,141)</u>
 Expenditures -			
Other operating	<u>9,440</u>	<u>13,582</u>	<u>4,142</u>
 Excess of revenues over expenditures	1	<u>\$ --</u>	<u>\$ 1</u>
 Other financing (uses) -			
Transfer to fund balance -			
Prior year program income	<u>(1)</u>		
 Excess of revenues over expenditures and other financing (uses)	<u>\$ --</u>		

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures**

**Budget and Actual**

**Program 245 - EPI Capacity**

**Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
DPH - grant-in-aid	\$ 57,050	\$ 57,051	\$ (1)
Intra/inter agency	40,492	40,492	--
Total revenues	<u>97,542</u>	<u>97,543</u>	<u>(1)</u>
Expenditures:			
Salaries and fringe benefits	87,013	87,013	--
Other operating	4,965	4,966	1
Indirect costs	5,564	5,564	--
Total expenditures	<u>97,542</u>	<u>97,543</u>	<u>1</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues, Expenditures and Other Financing Sources**

**Budget and Actual**

**Program 265 - Childhood Lead Poisoning**

**Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 72,000</u>	<u>\$ 72,000</u>	<u>\$ --</u>
Other financing sources -			
Transfer from fund balance -			
Prior year program income	<u>11</u>	<u>11</u>	<u>--</u>
Total revenues and other			
financing sources	<u>72,011</u>	<u>72,011</u>	<u>--</u>
Expenditures:			
Other operating	823	823	--
Intra/inter agency	<u>71,188</u>	<u>71,188</u>	<u>--</u>
Total expenditures	<u>72,011</u>	<u>72,011</u>	<u>--</u>
Excess of revenues and other financing			
sources over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 267 - Care and Prevention in United States  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
Revenues -			
DPH - grant-in-aid	<u>\$ 9,083</u>	<u>\$ 9,085</u>	<u>\$ (2)</u>
 Expenditures:			
Salaries and fringe benefits	8,075	8,077	2
Other operating	161	161	--
Indirect costs	847	847	--
Total expenditures	<u>9,083</u>	<u>9,085</u>	<u>2</u>
 Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures**

**Budget and Actual**

**Program 270 - BP1-5 PHEP**

**Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	\$ 356,258	\$ 356,259	\$ (1)
Expenditures:			
Salaries and fringe benefits	271,519	271,519	--
Equipment	24,825	24,825	--
Other operating expenses	33,514	33,514	--
Indirect costs	26,400	26,401	1
Total expenditures	<u>356,258</u>	<u>356,259</u>	<u>1</u>
Excess of revenues over expenditures	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 273 - BP1-5 Cities Readiness Initiative  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 40,672</u>	<u>\$ 40,673</u>	<u>\$ (1)</u>
Expenditures:			
Equipment	34,129	34,129	--
Other operating	5,997	5,997	--
Indirect costs	546	547	1
Total expenditures	<u>40,672</u>	<u>40,673</u>	<u>1</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 280 - EPI Capacity Additional  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ --</u>
Expenditures -			
Intra/inter agency	<u>15,000</u>	<u>15,000</u>	<u>--</u>
Excess of revenues over expenditures	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 283 - STD Preventive Clinical Services  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 5,696</u>	<u>\$ 11,667</u>	<u>\$ (5,971)</u>
Expenditures -			
Intra/inter agency	<u>5,696</u>	<u>11,667</u>	<u>5,971</u>
Excess of revenues over expenditures	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 301- WIC Cost Pool  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
Revenues -			
DPH - grant-in-aid	<u>\$ 2,058,134</u>	<u>\$ 2,085,509</u>	<u>\$ (27,375)</u>
Expenditures:			
Salaries and fringe benefits	2,028,947	2,056,313	27,366
Other operating expenses	<u>29,187</u>	<u>29,196</u>	<u>9</u>
Total expenses	<u>2,058,134</u>	<u>2,085,509</u>	<u>27,375</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 329 - Breastfeeding Peer Counseling  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 121,734</u>	<u>\$ 121,734</u>	<u>\$ --</u>
Expenditures:			
Salaries and fringe benefits	106,643	106,643	--
Other operating	<u>15,091</u>	<u>15,091</u>	<u>--</u>
Total expenditures	<u>121,734</u>	<u>121,734</u>	<u>--</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 401 - Family Planning - TANF  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
DPH - grant-in-aid	\$ 544,561	\$ 544,564	\$ (3)
Intra/inter agency	13,696	13,696	--
Total revenues	<u>558,257</u>	<u>558,260</u>	<u>(3)</u>
Expenditures:			
Salaries and fringe benefits	146,067	146,067	--
Equipment	29,356	29,356	--
Other operating	209,388	209,389	1
Intra/inter agency	130,615	130,617	2
Indirect costs	42,831	42,831	--
Total expenditures	<u>558,257</u>	<u>558,260</u>	<u>3</u>
Excess of revenues over expenditures	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 405 - State Cervical Cancer Screening Program  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 45,865</u>	<u>\$ 49,400</u>	<u>\$ (3,535)</u>
Expenditures:			
Other operating	42,196	45,731	3,535
Indirect costs	<u>3,669</u>	<u>3,669</u>	<u>--</u>
Total expenditures	<u>45,865</u>	<u>49,400</u>	<u>3,535</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues, Expenditures and Other Financing Sources (Uses) -  
Budget and Actual  
Program 409 - Children Medical Services (CMS)  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
DPH-grant-in-aid	\$ 837,649	\$ 837,649	\$ --
Medicaid/Medicare	6,134	1,250	4,884
	<u>843,783</u>	<u>838,899</u>	<u>4,884</u>
Other financing sources -			
Transfer from fund balance -			
Prior year program income	1,123	1,123	--
	<u>1,123</u>	<u>1,123</u>	<u>--</u>
Total revenues and other			
financing sources	<u>844,906</u>	<u>840,022</u>	<u>4,884</u>
Expenditures:			
Salaries and fringe benefits	479,439	479,439	--
Equipment	4,188	4,188	--
Other operating	286,733	286,741	8
Intra/inter agency	2,112	2,112	--
Indirect costs	67,542	67,542	--
Total expenditures	<u>840,014</u>	<u>840,022</u>	<u>8</u>
Excess of revenues and other financing			
sources over expenditures	4,892	<u>\$ --</u>	<u>\$ 4,892</u>
Other financing (uses) -			
Transfer to fund balance -			
Prior year program income	<u>(4,892)</u>		
Excess of revenues and other financing			
sources over expenditures and other			
financing (uses)	<u>\$ --</u>		

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 460 - Outpatient UNHSI  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 25,110</u>	<u>\$ 25,112</u>	<u>\$ (2)</u>
Expenditures:			
Salaries and fringe benefits	19,311	19,315	4
Other operating	2	--	(2)
Indirect costs	<u>5,797</u>	<u>5,797</u>	<u>--</u>
Total expenditures	<u>25,110</u>	<u>25,112</u>	<u>2</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 461 - Outpatient UNHSI / Audiology Support  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 47,188</u>	<u>\$ 47,188</u>	<u>\$ --</u>
Expenditures:			
Salaries and fringe benefits	41,695	41,696	1
Other operating	<u>5,493</u>	<u>5,492</u>	<u>(1)</u>
Total expenditures	<u>47,188</u>	<u>47,188</u>	<u>--</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 464 - State Breast and Cervical Cancer  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 71,750</u>	<u>\$ 71,750</u>	<u>\$ --</u>
Expenditures:			
Other operating	66,558	66,558	--
Indirect costs	<u>5,192</u>	<u>5,192</u>	<u>--</u>
Total expenditures	<u>71,750</u>	<u>71,750</u>	<u>--</u>
Excess of revenues over expenditures	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 466 - Health Promotion Initiative  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ --</u>
Expenditures:			
Salaries and fringe benefits	25,412	25,412	--
Other operating	34,388	34,388	--
Indirect costs	5,200	5,200	--
Total expenditures	<u>65,000</u>	<u>65,000</u>	<u>--</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 498 - Public Health Emergency Preparedness  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 12,036</u>	<u>\$ 12,037</u>	<u>\$ (1)</u>
Expenditures:			
Other operating	11,032	11,033	1
Indirect costs	<u>1,004</u>	<u>1,004</u>	<u>--</u>
Total expenditures	<u>12,036</u>	<u>12,037</u>	<u>1</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 522 - MIECHV  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 47,651</u>	<u>\$ 47,651</u>	<u>\$ --</u>
Expenditures:			
Salaries and fringe benefits	10,342	10,342	--
Other operating	<u>37,309</u>	<u>37,309</u>	<u>--</u>
Total expenditures	<u>47,651</u>	<u>47,651</u>	<u>--</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 543 - Infants and Toddlers with Disabilities  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 119,001</u>	<u>\$ 131,254</u>	<u>\$ (12,253)</u>
Expenditures:			
Salaries and fringe benefits	62,200	63,282	1,082
Equipment	3,862	3,862	--
Other operating	43,728	53,610	9,882
Indirect costs	9,211	10,500	1,289
Total expenditures	<u>119,001</u>	<u>131,254</u>	<u>12,253</u>
Excess of revenues over expenditures	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures**

**Budget and Actual**

**Program 559 - Family Planning - District Cadre Realignment**

**Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
Revenues -			
DPH - grant-in-aid	<u>\$ 71,421</u>	<u>\$ 71,422</u>	<u>\$ (1)</u>
Expenditures:			
Salaries and fringe benefits	66,538	66,539	1
Indirect costs	<u>4,883</u>	<u>4,883</u>	<u>--</u>
Total expenditures	<u>71,421</u>	<u>71,422</u>	<u>1</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 566 - HCEPPR Coordination  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 87,046</u>	<u>\$ 87,046</u>	<u>\$ --</u>
Expenditures:			
Salaries and fringe benefits	74,889	74,890	1
Equipment	1,536	1,536	--
Other operating	4,119	4,118	(1)
Indirect costs	<u>6,502</u>	<u>6,502</u>	<u>--</u>
Total expenditures	<u>87,046</u>	<u>87,046</u>	<u>--</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 601 - District Administration  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 138,632</u>	<u>\$ 138,633</u>	<u>\$ (1)</u>
Expenditures:			
Other operating	33,902	33,903	1
Intra/inter agency	<u>104,730</u>	<u>104,730</u>	<u>--</u>
Total expenditures	<u>138,632</u>	<u>138,633</u>	<u>1</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Revenues and Expenditures  
Budget and Actual  
Program 643 - WIC Administrative Costs  
Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 465,545</u>	<u>\$ 473,695</u>	<u>\$ (8,150)</u>
Expenditures:			
Equipment	18,056	18,056	--
Other operating	169,691	173,546	3,855
Intra/inter agency	60,775	65,070	4,295
Indirect costs	<u>217,023</u>	<u>217,023</u>	<u>--</u>
Total expenditures	<u>465,545</u>	<u>473,695</u>	<u>8,150</u>
Excess of revenues over expenditures	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Independent Auditor's  
Proposed Financial Settlement  
June 30, 2014**

<u>Program Name</u>	<u>Program Number</u>	<u>Balance June 30, 2014</u>	<u>Adjustment made by DPH Grant-in-aid Check (Note 1)</u>	<u>Balance after DPH Subsequent to Year End Adjustment</u>
Public Health	001	\$ 178,828	\$ (178,828)	\$ --
WIC - Nutrition Education	007	18,339	(18,339)	--
WIC - Breastfeeding	009	39,657	(39,657)	--
Georgia Cancer Registry	020	15,410	(15,410)	--
Children's 1st - 2	024	41,287	(41,287)	--
Federal Cancer Registry	025	8,220	(8,220)	--
Genetics	027	9,605	(9,605)	--
TB Case Management	031	13,131	(13,131)	--
HIV/AIDS Substance Abuse	044	365	(365)	--
Breasttest and More	056	(2,309)	2,309	--
Immunization	066	15,812	(15,812)	--
Oral Health	076	7,128	(7,128)	--
HIV District Rent	089	5,299	(5,299)	--
Ryan White Aids Project	094	44,125	(44,125)	--
Ovarian Cancer Study - UTN	111	4,990	(4,990)	--
Early Intervention	112	1,159	(1,159)	--
Increasing HPV Coverage Rates	186	2,570	(2,570)	--
EPI Capacity	245	12,712	(12,712)	--
Care and Prevention in United States	267	8,265	(8,265)	--
BP1-5 PHEP	270	34,131	(34,131)	--
BP1-5 Cities Readiness Initiative	273	28,361	(28,361)	--
STD Preventive Clinical Services	283	4,646	(4,646)	--
WIC Cost Pool	301	177,187	(177,187)	--
Breastfeeding Peer Counseling	329	22,618	(22,618)	--
Family Planning - TANF	401	209,131	(209,131)	--
State Cervical Cancer Screening Education Program	405	12,923	(12,923)	--
Children Medical Services (CMS)	409	129,646	(129,646)	--
Outpatient UNHSI	460	104	(104)	--
Outpatient UNHSI / Audiology Support	461	9,796	(9,796)	--

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Independent Auditor's  
Proposed Financial Settlement  
June 30, 2014**

<u>Program Name</u>	<u>Program Number</u>	<u>Balance June 30, 2014</u>	<u>Adjustment made by DPH Grant-in-aid Check (Note 1)</u>	<u>Balance after DPH Subsequent to Year End Adjustment</u>
State Breast and Cervical Cancer	464	20,355	(20,355)	--
Health Promotion Initiative	466	22,210	(22,210)	--
Infants and Toddlers with Disabilities	543	65,818	(65,818)	--
Family Planning - District Cadre				--
Realignment	559	10,135	(10,135)	--
HCEPPR Coordination	566	6,436	(6,436)	--
Distict 1-2 Cherokee Co Admin	601	2,824	(2,824)	--
WIC Administrative Costs	643	81,332	(81,332)	--
Total		<u>\$ 1,262,246</u>	<u>\$ (1,262,246)</u>	<u>\$ --</u>

Note 1: Adjustments were made for Grant-in-Aid payments received from DPH from July 1 through July 31, 2014, if any.

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of State Contractual Assistance**

**Year Ended June 30, 2014**

Program Name	Program Number	Revenue	Expenditures	Amount Due (to) from State
Grant-in-aid passed through the Department of Public Health:				
Public Health	001	\$ 1,374,965	\$ 1,374,965	\$ 178,828
WIC - Nutrition Education	007	60,973	60,973	18,339
WIC - Breastfeeding	009	68,900	68,900	39,657
Georgia Cancer Registry	020	57,758	57,758	15,410
Children's 1st - 2	024	204,027	204,027	41,287
Federal Cancer Registry	025	83,942	83,942	8,220
Genetics	027	32,279	32,279	9,605
TB Case Management	031	200,128	200,128	13,131
HIV/AIDS Substance Abuse	044	24,744	24,744	365
Breasttest and More	056	114,126	114,126	(2,309)
Immunization	066	120,107	120,107	15,812
School Based Flu Project	069	3,417	3,417	--
Oral Health	076	54,914	54,914	7,128
HIV District Rent	089	5,760	5,760	5,299
Ryan White Aids Project	094	177,272	177,272	44,125
Enhancing Breast & Cervical Cancer Screening in Georgia	108	9,930	9,930	--
Ovarian Cancer Study - UTN	111	20,000	20,000	4,990
Early Intervention	112	147,907	147,907	1,159
Cities Readiness Initiative - Law Enforcement	133	2,714	2,714	--
Hypertension/SHAPP	170	67,640	67,640	--
Increasing HPV Coverage Rates	186	3,000	3,000	2,570
EPI Capacity	245	57,050	57,050	12,712
Childhood Lead Poisoning	265	72,000	72,000	--
Care and Prevention in United States	267	9,083	9,083	8,265
BP1-5 PHEP	270	356,258	356,258	34,131
BP1-5 Cities Readiness Initiative	273	40,672	40,672	28,361
EPI Capacity Additional	280	15,000	15,000	--
STD Preventive Clinical Services	283	5,696	5,696	4,646
WIC Cost Pool	301	2,058,134	2,058,134	177,187
Breastfeeding Peer Counseling	329	121,734	121,734	22,618
Family Planning - TANF	401	544,561	544,561	209,131

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of State Contractual Assistance**

**Year Ended June 30, 2014**

<u>Program Name</u>	<u>Program Number</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Amount Due (to) from State</u>
Grant-in-aid passed through the Department of Public Health:				
State Cervical Cancer Screening Education Program	405	45,865	45,865	12,923
Children Medical Services (CMS)	409	837,649	837,649	129,646
Outpatient UNHSI	460	25,110	25,110	104
Outpatient UNHSI / Audiology Support	461	47,188	47,188	9,796
State Breast and Cervical Cancer	464	71,750	71,750	20,355
Health Promotion Initiative	466	65,000	65,000	22,210
Public Health Emergency Preparedness	498	12,036	12,036	--
MIECHV	522	47,651	47,651	--
Infants and Toddlers with Disabilities	543	119,001	119,001	65,818
Family Planning - District Cadre Realignment	559	71,421	71,421	10,135
HCEPPR Coordination	566	87,046	87,046	6,436
District Administration	601	138,632	138,632	2,824
WIC Administrative Costs	643	465,545	465,545	81,332
Total Grant-in-aid		<u>\$ 8,148,585</u>	<u>\$ 8,148,585</u>	<u>\$ 1,262,246</u>

Refer to accompanying independent auditor's report.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Changes in Fund Balance**

**Year Ended June 30, 2014**

	<u>Prior Year Program Income</u>	<u>Operating Fund Balance</u>	<u>Total</u>
Fund balance - beginning	\$ 50,503	\$ 1,729,495	\$ 1,779,998
Additions:			
Revenues	--	11,846,598	11,846,598
Prior year program income	53,975	50,503	104,478
Deductions:			
Expenditures	--	(11,529,151)	(11,529,151)
Prior year program income	<u>(50,503)</u>	<u>(53,975)</u>	<u>(104,478)</u>
Fund balance - ending	<u>\$ 53,975</u>	<u>\$ 2,043,470</u>	<u>\$ 2,097,445</u>

Refer to accompanying independent auditor's report.



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

### *INDEPENDENT AUDITOR'S REPORT*

To the Board of Health  
Cherokee County Department of Public Health  
100 West Walnut Avenue, Suite 92  
Dalton, Georgia 30720

We have audited, 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, the financial statements of the Cherokee County Department of Public Health (Department) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements, and have issued our report thereon dated September 25, 2014.

### *Internal Control over Financial Reporting*

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

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

Our consideration of internal control over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***Compliance and Other Matters***

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

### **Purpose of this Report**

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

*Nichols, Cauley + Associates, LLC*

Atlanta, Georgia  
September 25, 2014



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## **REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

### *Independent Auditor's Report*

To the Board of Health  
Cherokee County Department of Public Health  
100 West Walnut Avenue, Suite 92  
Dalton, Georgia 30720

#### **Report on Compliance for Each Major Federal Program**

We have audited the compliance of Cherokee County Department of Public Health (Department) with the types of compliance requirements described in the U.S. Office of Management (OMB) and Budget Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014. The Department's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

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

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Department's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and U.S. Office of Management and budget 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 the Department's compliance with those requirements and performing such other procedures as we consider 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 the Department's compliance.

***Opinion on Each Major Federal Program***

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

**Report on Internal Control over Compliance**

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

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

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

*Richels, Cauley + Associates, LLC*

Atlanta, Georgia  
September 25, 2014

**CHEROKEE DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2014**

**SECTION I – SUMMARY OF AUDIT RESULTS**

Financial Statements

Type of auditor's report issued: unmodified  
Internal control over financial reporting:  
Are any material weakness identified? \_\_\_\_\_ yes  X  no  
Are any significant deficiency identified  
not considered to be material weaknesses? \_\_\_\_\_ yes  X  none reported  
Is any noncompliance material to financial statements  
noted? \_\_\_\_\_ yes  X  no

Federal Awards

Type of auditor's report issued on compliance  
for major programs: unmodified  
Internal Control over major program compliance:  
Are any material weakness identified? \_\_\_\_\_ yes  X  no  
Are any significant deficiency identified  
not considered to be material weaknesses? \_\_\_\_\_ yes  X  none reported  
Any audit findings disclosed that are required  
to be reported in accordance with U.S. Office  
of Management and Budget Circular A-133,  
Section .510(a)? \_\_\_\_\_ yes  X  no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Programs</u>
10.557	Special Supplemental Nutrition Program for Women, Infants and Children
93.558	Temporary Assistance for Needy Families
93.268	Immunization Cooperative Agreements

**CHEROKEE DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2014**

Dollar threshold used to distinguish

Between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?

  X   yes           no

**SECTION II – FINANCIAL STATEMENT FINDINGS:**

None Reported.

**SECTION III – FEDERAL AWARD FINDINGS:**

None Reported.

**SECTION IV – STATUS OF PRIOR AUDIT FINDINGS:**

Major Programs:

Temporary Assistance for Needy Families; CFDA No. 93.558

13-1 Compliance

*Condition:* During our testing of expenditures charged to this grant, we noted the Department charged pharmaceutical supplies for another federal program in error.

*Update:* The finding was corrected in the current year.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2014**

<u>FEDERAL GRANTOR/PASS THROUGH ENTITY GRANTOR/PROGRAM TITLE</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Program Expenditures</u>
<u>U. S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u>			
Grants to Provide Outpatient Early Intervention with Respect to HIV Disease	93.918	6H76HA01708-09-02	\$ 390,982
Grants to Provide Outpatient Early Intervention with Respect to HIV Disease	93.918	6H76HA01708-10-01	100,510
			<u>491,492</u>
Pass through Georgia Department of Public Health:			
Public Health Emergency Preparedness	93.069	Program 270	356,258
Public Health Emergency Preparedness	93.069	Program 273	40,672
Public Health Emergency Preparedness	93.069	Program 498	12,036
Public Health Emergency Preparedness	93.069	Program 133	2,714
			<u>411,680</u>
HIV Care Formula Grants	93.917	Program 094	<u>177,272</u>
Family Planning Services	93.217	Program 559	<u>64,280</u>
Immunization Cooperative Agreements	93.268	Program 066	<u>120,107</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	Program 056	114,126
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	Program 025	83,942
			<u>198,068</u>
Affordable Care Act - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.539	Program 069	3,417
Affordable Care Act - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.539	Program 186	3,000
			<u>6,417</u>

Refer to accompanying independent auditor's report and notes  
to schedule of expenditures of federal awards.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2014**

<u>FEDERAL GRANTOR/PASS THROUGH ENTITY GRANTOR/PROGRAM TITLE</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Program Expenditures</u>
<u>U. S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u>			
Pass through Georgia Department of Public Health:			
Temporary Assistance for Needy Families	93.558	Program 401	<u>544,561</u>
Breast Cancer and Cervical Cancer Screening Opportunities for Tribes and Territories	93.744	Program 108	<u>9,930</u>
National Bioterrorism Hospital Preparedness Program	93.889	Program 566	<u>87,046</u>
HIV Prevention Activities - Health Department Based	93.940	Program 044	24,744
HIV Prevention Activities - Health Department Based	93.940	Program 267	<u>9,083</u>
			<u>33,827</u>
Preventative Health and Health Services Block Grant	93.991	Program 170	<u>67,640</u>
Maternal and Child Health Services Grant to the States	93.994	Program 409	435,577
Maternal and Child Health Services Grant to the States	93.994	Program 543	119,001
Maternal and Child Health Services Grant to the States	93.994	Program 522	47,651
Maternal and Child Health Services Grant to the States	93.994	Program 461	<u>47,188</u>
			<u>649,417</u>
Total U. S. Department of Health & Human Services			<u>2,861,737</u>

Refer to accompanying independent auditor's report and notes  
to schedule of expenditures of federal awards.

**CHEROKEE COUNTY DEPARTMENT OF PUBLIC HEALTH**

**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2014**

<u>FEDERAL GRANTOR/PASS THROUGH ENTITY GRANTOR/PROGRAM TITLE</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Program Expenditures</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass through Georgia Department of Public Health:			
Special Supplemental Nutrition Program for Women Infants, and Children	10.557	Program 007	60,973
Special Supplemental Nutrition Program for Women Infants, and Children	10.557	Program 009	68,900
Special Supplemental Nutrition Program for Women Infants, and Children	10.557	Program 301	2,058,134
Special Supplemental Nutrition Program for Women Infants, and Children	10.557	Program 329	121,734
Special Supplemental Nutrition Program for Women Infants, and Children	10.557	Program 643	465,545
	Total U. S. Department of Agriculture		<u>2,775,286</u>
	Total Expenditures of Federal Awards		<u>\$ 5,637,023</u>

Refer to accompanying independent auditor's report and notes  
to schedule of expenditures of federal awards.

# CHEROKEE DEPARTMENT OF PUBLIC HEALTH

## Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2014

### 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of the Cherokee County Department of Public Health (Department) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the Department, it is not intended to and does not present the financial position, change in net position or cash flows of the Department.

### 2. Subrecipients

The Department passes through certain Federal assistance received from the Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). The subrecipients have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the Department is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved. Of the federal expenditures presented in the Schedule, the Department provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Sub-recipient</u>	<u>Amounts Provided to Subrecipients</u>
Temporary Assistance for Needy Families	93.558	Fannin County Dept of Public Health	\$ 8,284
Temporary Assistance for Needy Families	93.558	Gilmer County Dept of Public Health	18,995
Temporary Assistance for Needy Families	93.558	Murray County Dept of Public Health	16,626
Temporary Assistance for Needy Families	93.558	Pickens County Dept of Public Health	9,300
Temporary Assistance for Needy Families	93.558	Whitfield County Dept of Public Health	60,305
			<u>\$ 113,510</u>