

**TROUP COUNTY BOARD OF HEALTH
(Component Unit of Troup County)**

FINANCIAL STATEMENTS

Year Ended June 30, 2014

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Albright, Fortenberry & Ninas, LLP

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INDEPENDENT AUDITOR'S REPORT

To the Board of Health
Troup County Board of Health
LaGrange, Georgia

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Troup County Board of Health, as of June 30, 2014, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund 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 on pages i through iv 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 Troup County Board of Health's basic financial statements. The other supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The other supplementary information listed 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 information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2014, on our consideration of the Troup County Board of Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Troup County Board of Health's internal control over financial reporting and compliance.

Albright, Forterberry & Ninas, LLP

Columbus, Georgia
October 24, 2014

TROUP COUNTY BOARD OF HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2014
JULY 1, 2013 - JUNE 30, 2014

As management of Troup County Board of Health, we offer the readers of the Troup County Board of Health's financial statements this narrative overview and analysis of the financial activities of Troup County Board of Health for the fiscal year ended June 30, 2014.

Financial Highlights

The assets of Troup County Board of Health exceeded its liabilities at the close of the most recent fiscal year by \$1,885,889 (net position). Of this amount, \$1,286,006 (restricted net position) must be used to meet Troup County Board of Health's 2015 obligations to citizens and creditors. Unrestricted net position amounts to \$401,506.

Troup County Board of Health's total net position decreased by \$78,534.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Troup County Board of Health's financial statements. Troup County Board of Health's financial statements comprise two components: (1) government-wide financial statements, and (2) notes to the financial statements. This report also contains other supplementary information in addition to the financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the readers with a broad overview of Troup County Board of Health's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of Troup County Board of Health's assets and liabilities, with the difference between the two reported as net position. Over time, the increases or decreases in net position may serve as a useful indicator of whether the financial position of Troup County Board of Health is improving or deteriorating.

The *statement of activities* presents information showing how Troup County Board of Health's net position changed during the most recent fiscal year. All the changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused annual leave).

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Troup County Board of Health, like other governmental units, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Troup County Board of Health utilizes governmental funds for all of its activities.

TROUP COUNTY BOARD OF HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2014
JULY 1, 2013 - JUNE 30, 2014

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on the balances of spendable resources available at the end of the fiscal year. Such information may be used in evaluating a government's near-term financing requirements.

The Troup County Board of Health maintains one governmental fund.

The Troup County Board of Health adopts annual budgets in accordance with the programmatic requirements as issued by the Georgia Department of Public Health. Comparative Statements of Revenues and Expenditures-Budget to Actual are presented to demonstrate compliance with these budgets.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements.

Government-Wide Financial Analysis

Net Position

Net position may serve over time as a useful indicator of a government's financial position. The following chart compares assets, liabilities and net position for the most recent fiscal years.

	Governmental Activities <u>2014</u>	Governmental Activities <u>2013</u>	Percentage Change
Current & Other Assets	\$ 3,075,727	\$ 3,204,241	-4%
Capital Assets	<u>198,377</u>	<u>185,595</u>	7%
Total Assets	3,274,104	3,389,836	-3%
Long Term Debt	751,524	686,293	10%
Other Liabilities	<u>636,691</u>	<u>739,120</u>	-14%
Total Liabilities	1,388,215	1,425,413	-3%
Net Position	1,885,889	1,964,423	-4%
Net Investment in Capital Assets	198,377	185,595	7%
Restricted - Prior Year Program Income	1,286,006	1,339,842	-4%
Unrestricted	<u>401,506</u>	<u>438,986</u>	-9%
Total Net Position	<u>\$ 1,885,889</u>	<u>\$ 1,964,423</u>	-4%

TROUP COUNTY BOARD OF HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2014
JULY 1, 2013 - JUNE 30, 2014

Changes in Net Position

The changes in net position for the most recent fiscal years are depicted in the following chart.

	Governmental Activities		Percentage Change
	<u>2014</u>	<u>2013</u>	
Revenues			
<u>Program Revenues</u>			
Charges for Services	\$ 2,935,332	\$ 3,975,000	-26%
Operating Grants & Contributions	10,522,986	9,439,488	11%
<u>General Revenues</u>			
Investment Earnings	<u>1,747</u>	<u>5,121</u>	-66%
	13,460,065	13,419,609	-
<u>Expenses</u>			
Health	<u>13,538,599</u>	<u>12,947,885</u>	5%
Increase (Decrease) Net Position	(78,534)	471,724	-
Net Position Beginning	<u>1,964,423</u>	<u>1,492,699</u>	32%
<u>Net Position Ending</u>	<u>\$ 1,885,889</u>	<u>\$ 1,964,423</u>	-4%

Capital Assets and Debt Administration

Capital Assets

At the end of fiscal year 2014, Troup County Board of Health had \$198,377 invested in capital assets consisting of furniture, fixtures, office machines, and equipment. As of the end of the fiscal year, there was no debt related to capital assets.

Debt

Troup County Board of Health's debt is for accrued compensated absences of \$751,524.

TROUP COUNTY BOARD OF HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2014
JULY 1, 2013 - JUNE 30, 2014

Economic Factors and Next Year's Budget

Troup County Board of Health receives significant revenue from the Georgia Department of Public Health. The level of funding provided by the state significantly affects the levels of service Troup County Board of Health can provide to our citizens.

Requests for Information

The financial report is designed to provide a general overview of Troup County Board of Health's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Troup County Board of Health.

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

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash	\$ 1,993,266
Accounts receivable	40,545
Accounts receivable-Georgia Department of Public Health	1,041,916
Capital assets, net of accumulated depreciation	<u>198,377</u>
TOTAL ASSETS	<u>3,274,104</u>
LIABILITIES	
Accounts payable	103,313
Accounts payable-Georgia Department of Public Health-Advance	533,378
Noncurrent liabilities:	
Due in less than one year	244,281
Due in more than one year	<u>507,243</u>
TOTAL LIABILITIES	<u>1,388,215</u>
NET POSITION	
Net investment in capital assets	198,377
Restricted-Prior year program income	1,286,006
Unrestricted	<u>401,506</u>
TOTAL NET POSITION	<u>\$ 1,885,889</u>

See accompanying notes.

TROUP COUNTY BOARD OF HEALTH
STATEMENT OF ACTIVITIES
Year Ended June 30, 2014

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Revenue and Changes in Net Position</u>
				<u>Governmental Activities</u>
Governmental activities:				
Health	\$ <u>(13,538,599)</u>	\$ <u>2,935,332</u>	\$ <u>10,522,986</u>	\$ (80,281)
General revenues:				
Unrestricted investment earnings				<u>1,747</u>
Increase (decrease) net position				(78,534)
Net position - beginning				<u>1,964,423</u>
Net position - ending				\$ <u><u>1,885,889</u></u>

TROUP COUNTY BOARD OF HEALTH
 BALANCE SHEET
 June 30, 2014

	<u>GENERAL FUND</u>
ASSETS	
Cash	\$ 1,993,266
Accounts receivable	40,545
Accounts receivable-Georgia Department of Public Health	<u>1,041,916</u>
TOTAL ASSETS	\$ <u>3,075,727</u>
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	\$ 103,313
Accounts payable-Georgia Department of Public Health-Advance	<u>533,378</u>
TOTAL LIABILITIES	636,691
FUND BALANCES	
Restricted-Prior year program income	1,286,006
Unassigned	<u>1,153,030</u>
TOTAL FUND BALANCES	<u>2,439,036</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>3,075,727</u>
TOTAL FUND BALANCES	\$ 2,439,036
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	198,377
Long term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(751,524)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ <u>1,885,889</u>

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

	<u>GENERAL FUND</u>
REVENUES	
Georgia Department of Public Health-Grant-In-Aid	\$ 9,425,680
Georgia Department of Public Health-Other	8,694
County participating	265,786
Fee income	734,319
Private insurance	1,109
Qualifying local funds	286,711
Non-qualifying local funds	264,715
Qualifying donations	36,828
Qualifying contracts	360,686
Non-qualifying contracts	1,249,952
Other federal funds	822,826
	<u>13,457,306</u>
EXPENDITURES	
Direct salaries and fringe benefits	7,879,285
Equipment	144,578
Other operating expenses	4,996,066
Intra/Inter agency transactions	204,028
Indirect cost	259,434
	<u>13,483,391</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(26,085)
FUND BALANCES AT BEGINNING OF YEAR	<u>2,465,121</u>
FUND BALANCES AT END OF YEAR	<u>\$ 2,439,036</u>

TROUP COUNTY BOARD OF HEALTH
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
 THE STATEMENT OF ACTIVITIES
 Year Ended June 30, 2014

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

Net change in fund balances-total governmental funds	\$ (26,085)
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, with a gain or loss on disposal. This is the amount by which capital outlays exceeded depreciation in the current period.	12,782
Changes in accrued compensated absences do not require the use nor are they a source of current financial resources and therefore, are not reported as income nor expenditures in governmental funds.	<u>(65,231)</u>
Change in net position of governmental activities	<u>\$ (78,534)</u>

TROUP COUNTY BOARD OF HEALTH
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 8,315,365	\$ 9,658,242	\$ 9,425,680	\$ (232,562)
Georgia Department of Public Health-Other	98,044	8,694	8,694	-
County participating	265,786	265,786	265,786	-
Fee income	16,941	21,497	734,319	712,822
Private insurance	-	-	1,109	1,109
Qualifying local funds	32,810	197,970	286,711	88,741
Non-qualifying local funds	204,053	290,802	267,474	(23,328)
Qualifying donations	27,100	37,600	36,828	(772)
Qualifying contracts	246,853	246,853	360,686	113,833
Non-qualifying contracts	1,154,557	1,123,813	1,249,952	126,139
Other federal funds	838,781	905,218	822,826	(82,392)
	<u>11,200,290</u>	<u>12,756,475</u>	<u>13,460,065</u>	<u>703,590</u>
OTHER FINANCING SOURCES				
Operating transfer from Restricted-Prior Year				
Program Income	<u>1,317,204</u>	<u>1,339,283</u>	<u>1,339,842</u>	<u>559</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	12,517,494	14,095,758	14,799,907	704,149
EXPENDITURES				
Direct salaries and fringe benefits	7,741,753	7,983,760	7,879,285	104,475
Equipment	5,386	147,188	144,578	2,610
Other operating expenses	4,441,307	5,491,439	4,996,066	495,373
Intra/Inter agency transactions	5,345	209,373	204,028	5,345
Indirect cost	323,703	263,998	259,434	4,564
	<u>12,517,494</u>	<u>14,095,758</u>	<u>13,483,391</u>	<u>612,367</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ -	\$ -	1,316,516	\$ 1,316,516
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year				
Program Income			<u>(1,286,006)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)			30,510	
RECONCILIATION TO GAAP				
Elimination of effect of Non-GAAP				
Other Financing Sources and (Uses)			<u>(56,595)</u>	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES-GAAP BASIS			\$ (26,085)	

See accompanying notes.

TROUP COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

Description of Activity

The Troup County Board of Health is a component unit of Troup County. Five members of the Board are appointed by Troup County. The Troup County Board of Health administers public health programs throughout District Four of the Georgia Department of Public Health Division of Public Health. The following programs are currently being administered by the Troup County Board of Health:

Public Health - 001
WIC-Nutrition Education - 007
WIC-Breastfeeding - 009
Hope for a Day Without Breast Cancer - 019
Children's 1ST-2 - 024
TB Control - 031
HIV Prevention Initiative - 044
Breastest & More - 056
Immunization - 066
Oral Health - 076
HIV District Rent - 089
Ryan White Aids Project - 094
Enhancing Breast & Cervical Cancer Screening - 108
Early Intervention - 112
Bioterrorism Preparedness - 133
Komen Breast Cancer - 162
Increasing HPV Coverage Rates - 186
District Operations - 195
Pharmacy - 198
Medical Reserve Corps - 227
EPI Capacity - 245
Care & Prevention in US (CAPUS) - 267
BP1-5 PHEP - 270
BP1-5 CRI - 273
EPI Capacity Addition - 280
STD Preventive Clinical Services - 283
WIC Cost Pool - 301
Breastfeed Peer Counseling - 329
Ryan White Title III-Early Intervention Services - 362
Family Planning - 401
State Cervical Cancer - 405
CP CMS Clinics - 409
Tobacco Use Prevention - 417
WIC Dietetic Internship Support - 443
Outpatient UNHSI/Audiology Support - 460

TROUP COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

UNHSI-Salaries - 461
State Breast & Cervical Cancer - 464
Health Promo Initiative - 466
PH Emergency Preparedness (PHEP) - 498
Troup Care Link-Foster Grandparents - 516
Troup Care Link-Senior Companions - 517
Infants & Toddlers with Disabilities - 543
Family Planning District Cadre Realignment - 559
Hospital Preparedness Program (HPP/ASPR) - 566
Hospital Resources Deployment Cache Storage (ASPR) - 567
Troup County Admin Cadre - 608
WIC Direct - 643

Troup County Board of Health was constituted and is operated in accordance with the applicable sections of the Georgia Health Code. Troup County Board of Health receives a significant amount of funding from all levels of government: local, state, and federal.

Government-Wide and Fund Financial Statements

The government-wide financial statements report information on all of the activities of Troup County Board of Health. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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 or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 the current period. For this purpose, Troup County Board of Health considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

TROUP COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

Assets, Liabilities, and Net Position or Fund Balances

a. Deposits and Investments

Troup County Board of Health'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.

b. Receivables

An allowance for uncollectible accounts has not been recognized. Past experience has resulted in no bad debt write-off.

c. Capital Assets

Capital assets, which include property and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by Troup County Board of Health as assets with an initial, individual cost of \$1,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of Troup County Board of Health are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Office Furniture	5
Office Equipment	5
Computer Equipment	5

TROUP COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

d. Compensated Absences

It is Troup County Board of Health's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since Troup County Board of Health does not have a policy to pay any amounts when employees separate from service. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

e. Fund Balances

Beginning with fiscal year 2012, Troup County Board of Health has adopted, GASB Statement No. 54, which redefined how fund balances of governmental funds are presented in financial statements. Fund balances are classified as follows:

Nonspendable - Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted - Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors. The Board of Health has classified prior year program income (PYPI) as Restricted.

Committed - Amounts that can be used only for specific purposes determined by majority vote of the Board of Health.

Assigned - Amounts that do not meet the criteria to be classified as Restricted or Committed, but that are intended to be used for specific purposes designated by majority vote of the Board of Health.

Unassigned - All amounts not included in other spendable classifications.

Troup County Board of Health will typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

NOTE B - CASH DEPOSITS

Custodial Credit Risk - In the case of deposits, this is the risk that in the event of the failure of a depository financial institution, Troup County Board of Health 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. Troup County Board of Health does not have a deposit policy for custodial credit risk. As of June 30, 2014, Troup County Board of Health's cash deposits were entirely covered by federal depository insurance and collateral held in the State of Georgia Pledging Pool.

TROUP COUNTY BOARD OF HEALTH
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2014

NOTE C - GEORGIA DEPARTMENT OF PUBLIC HEALTH REPORTING REQUIREMENTS

Troup County Board of Health submits monthly Income and Expenditure Reports to their funding agency, primarily the Georgia Department of Public Health, 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 statements may differ from amounts reported in the June 30, 2014 Income and Expenditure Reports submitted to DPH. The financial statements do reflect amounts due from/to DPH based on the June 30, 2014, Income and Expenditure Reports.

Fees generated and interest earned are treated as prior year program income (i.e. fund balance) in the year in which received in accordance with DPH guidelines. In the subsequent year, these monies are available for funding purposes.

NOTE D - ACCOUNTS RECEIVABLE/ACCOUNTS PAYABLE - GEORGIA DEPARTMENT OF PUBLIC HEALTH (DPH)

Accounts receivable/payable - Georgia Department of Public Health consists of amounts due from/to DPH as a result of Grant-In-Aid underpayments/overpayments during the year. Underpayments/overpayments occurred in the following programs:

	<u>Due from DPH</u>	<u>Due to DPH</u>
Public Health-001	\$110,130	\$ 87,367
WIC-Nutrition Education-007	3,758	3,600
WIC-Breastfeeding-009	9,770	3,600
Children's 1 ST -2-024	11,062	11,062
TB Control-031	47,478	17,930
HIV Prevention Initiative-044	5,011	-
Breastest & More-056	21,593	6,586
Immunization-066	14,918	-
Ryan White Aids Project-094	23,621	-
Increasing HPV Coverage Rates-186	-	270
Care & Prevention in US (CAPUS)-267	13,576	2,011
BP1-5 PHEP-270	61,774	40,749
BP1-5 CRI-273	49,147	9,310
STD Preventive Clinical Services-283	11,667	1,050
WIC Cost Pool-301	231,388	159,019
Breastfeed Peer Counseling-329	19,836	11,269
Family Planning-401	55,194	-
State Cervical Cancer-405	44,497	3,119
CMS Clinics-409	95,873	58,982
WIC Dietetic Internship Support-443	10,991	9,000
Outpatient UNHSI/Audiology Support-460	1,112	1,112
State Breast & Cervical Cancer-464	25,428	2,597

TROUP COUNTY BOARD OF HEALTH
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2014

	<u>Due from DPH</u>	<u>Due to DPH</u>
Health Promo Initiative-466	6,776	5,850
PH Emergency Preparedness (PHEP)-498	-	998
Infants & Toddlers with Disabilities-543	61,761	29,721
Family Planning District Cadre Realignment-559	8,167	3,699
Hospital Preparedness Program (HPP/ASPR)-566	18,533	9,887
Hospital Resources Deployment Cache Storage (ASPR)-567	988	696
WIC Direct-643	<u>77,867</u>	<u>53,894</u>
	<u>\$ 1,041,916</u>	<u>\$ 533,378</u>

NOTE E - CAPITAL ASSETS

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, being depreciated:				
Machinery and equipment	\$ 1,727,749	\$ 103,762	\$ -	\$ 1,831,511
Less accumulated depreciation:				
Machinery and equipment	<u>1,542,154</u>	<u>90,980</u>	<u>-</u>	<u>1,633,134</u>
Governmental activities capital assets, net	<u>\$ 185,595</u>	<u>\$ 12,782</u>	<u>\$ -</u>	<u>\$ 198,377</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

Health	<u>\$ 90,980</u>
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NOTE F - CONTINGENCIES - REVENUES

Material revenues are derived from services contracted with government agencies and may be subject to retroactive adjustment.

TROUP COUNTY BOARD OF HEALTH
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2014

NOTE G - CONTINGENCIES - COMPENSATED ABSENCES

The Troup County Board of Health employs Georgia State Merit personnel and, therefore, provides employee benefits to include the accumulation of annual leave similar to the benefits provided other State of Georgia employees.

The personnel policies and procedures applicable to the Troup County Board of Health provide for an accumulation of annual leave up to 45 days for each employee. This accumulation will be paid upon termination of employment or when used by the employee; therefore, funds to pay for the annual leave will be provided by DPH in the form of subsequent Grant-In-Aid payments to the Board. As of June 30, 2014, the Troup County Board of Health had \$751,524 in unused accumulated annual leave.

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2014, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Compensated absences	<u>\$ 686,293</u>	<u>\$ 309,512</u>	<u>\$ 244,281</u>	<u>\$ 751,524</u>	<u>\$ 244,281</u>

NOTE H - RETIREMENT PLAN

The employees of the Troup County Board of Health participate in the Georgia State Employees Retirement System, a multi-employer, defined-contribution plan. The Plan is administered by the State of Georgia, and accumulated benefits and Plan assets are not determined or allocated to the individual participating governmental entities. The Georgia State Employees Retirement System requires ten years of continuous service to become fully vested. The total retirement contributions to the Georgia State Employees Retirement System for the year ended June 30, 2014 were \$815,825 based on qualifying salaries of \$4,629,164. Ten year historical trend information and relevant actuarial information may be obtained from the Employees Retirement System of Georgia.

TROUP COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE I - RISK MANAGEMENT

Troup County Board of Health is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Board carries commercial insurance. Premiums are paid through the State of Georgia.

NOTE J - SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 24, 2014, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

TROUP COUNTY BOARD OF HEALTH
PUBLIC HEALTH - 001
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 1,239,791	\$ 1,239,791	\$ -
County participating	265,786	265,786	-
Fee income	-	604,553	604,553
Qualifying local funds	-	1,747	1,747
Qualifying donations	10,500	11,000	500
Non-qualifying contracts	-	101,561	101,561
	<u>1,516,077</u>	<u>2,224,438</u>	<u>708,361</u>
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year			
Program Income	<u>746,084</u>	<u>746,084</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,262,161	2,970,522	708,361
EXPENDITURES			
Direct salaries and fringe benefits	1,091,505	1,071,235	20,270
Equipment	50,503	50,503	-
Other operating expenses	1,076,641	1,054,486	22,155
Indirect cost	43,512	43,512	-
	<u>2,262,161</u>	<u>2,219,736</u>	<u>42,425</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-</u>	750,786	\$ <u>750,786</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year			
Program Income		<u>(750,786)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)		\$ <u>-</u>	

TROUP COUNTY BOARD OF HEALTH
WIC-NUTRITION EDUCATION - 007
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2014

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 39,036	\$ 39,035	\$ (1)
EXPENDITURES			
Other operating expenses	<u>39,036</u>	<u>39,035</u>	<u>1</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
WIC-BREASTFEEDING - 009
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2014

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 36,342	\$ 36,340	\$ (2)
EXPENDITURES			
Other operating expenses	<u>36,342</u>	<u>36,340</u>	<u>2</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 HOPE FOR A DAY WITHOUT BREAST CANCER - 019
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Qualifying local funds	\$ 30,000	\$ 30,000	\$ -
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year Program Income	<u>18,235</u>	<u>18,236</u>	<u>1</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	48,235	48,236	1
EXPENDITURES			
Other operating expenses	<u>48,235</u>	<u>13,997</u>	<u>34,238</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-</u>	34,239	\$ <u>34,239</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year Program Income		<u>(34,239)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)		\$ <u>-</u>	

TROUP COUNTY BOARD OF HEALTH
 CHILDREN'S 1ST-2 - 024
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 240,199	\$ 240,199	\$ -
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year Program Income	<u>1,246</u>	<u>1,246</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	241,445	241,445	-
EXPENDITURES			
Direct salaries and fringe benefits	135,682	135,682	-
Other operating expenses	98,861	98,861	-
Indirect cost	<u>6,902</u>	<u>6,902</u>	<u>-</u>
	<u>241,445</u>	<u>241,445</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

TROUP COUNTY BOARD OF HEALTH
 TB CONTROL - 031
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 199,221	\$ 199,221	\$ -
Non-qualifying contracts	11,046	11,046	-
	<u>210,267</u>	<u>210,267</u>	<u>-</u>
EXPENDITURES			
Direct salaries and fringe benefits	141,491	141,491	-
Equipment	1,720	1,720	-
Other operating expenses	58,202	58,202	-
Indirect cost	8,854	8,854	-
	<u>210,267</u>	<u>210,267</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
HIV PREVENTION INITIATIVE - 044
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 70,807	\$ 70,807	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	53,321	53,275	46
Other operating expenses	17,126	17,172	(46)
Indirect cost	360	360	-
	<u>70,807</u>	<u>70,807</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 BREASTEST & MORE - 056
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 151,150	\$ 151,150	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	25,768	25,766	2
Other operating expenses	122,066	122,068	(2)
Indirect cost	3,316	3,316	-
	<u>151,150</u>	<u>151,150</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 IMMUNIZATION - 066
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 232,816	\$ 232,816	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	126,214	126,214	-
Equipment	1,392	1,392	-
Other operating expenses	103,876	103,876	-
Indirect cost	1,334	1,334	-
	<u>232,816</u>	<u>232,816</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -

TROUP COUNTY BOARD OF HEALTH
 ORAL HEALTH - 076
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 129,000	\$ 129,000	\$ -
Georgia Department of Public Health-Other	8,694	8,694	-
Fee income	<u>16,941</u>	<u>74,624</u>	<u>57,683</u>
	154,635	212,318	57,683
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year			
Program Income	<u>60,866</u>	<u>60,866</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	215,501	273,184	57,683
EXPENDITURES			
Direct salaries and fringe benefits	171,503	171,076	427
Equipment	15,399	10,615	4,784
Other operating expenses	25,032	21,122	3,910
Indirect cost	<u>3,567</u>	<u>3,567</u>	<u>-</u>
	215,501	206,380	9,121
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-</u>	66,804	\$ <u>66,804</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year			
Program Income		<u>(66,804)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)		\$ <u>-</u>	

TROUP COUNTY BOARD OF HEALTH
HIV DISTRICT RENT - 089
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 1,200	\$ 1,200	\$ -
EXPENDITURES			
Other operating expenses	<u>1,200</u>	<u>1,200</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 RYAN WHITE AIDS PROJECT - 094
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 392,175	\$ 370,726	\$ (21,449)
Non-qualifying contracts	656	656	-
	<u>392,831</u>	<u>371,382</u>	<u>(21,449)</u>
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year			
Program Income	<u>819</u>	<u>819</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	393,650	372,201	(21,449)
EXPENDITURES			
Direct salaries and fringe benefits	258,440	252,850	5,590
Other operating expenses	133,735	117,876	15,859
Indirect cost	<u>1,475</u>	<u>1,475</u>	<u>-</u>
	<u>393,650</u>	<u>372,201</u>	<u>21,449</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ -	\$ -	\$ -

TROUP COUNTY BOARD OF HEALTH
 ENHANCING BREAST & CERVICAL CANCER SCREENING - 108
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 9,171	\$ 9,171	\$ -
EXPENDITURES			
Other operating expenses	<u>9,171</u>	<u>9,171</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 EARLY INTERVENTION - 112
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 372,389	\$ 372,389	\$ -
Fee income	-	16,325	16,325
Qualifying local funds	-	70	70
Non-qualifying contracts	330,231	186,760	(143,471)
	<u>702,620</u>	<u>575,544</u>	<u>(127,076)</u>
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year Program Income	<u>74,329</u>	<u>74,330</u>	<u>1</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	776,949	649,874	(127,075)
EXPENDITURES			
Direct salaries and fringe benefits	544,997	543,841	1,156
Equipment	8,325	8,325	-
Other operating expenses	202,227	60,145	142,082
Indirect cost	21,400	21,168	232
	<u>776,949</u>	<u>633,479</u>	<u>143,470</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-</u>	16,395	\$ <u>16,395</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year Program Income		<u>(16,395)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)		\$ <u>-</u>	

TROUP COUNTY BOARD OF HEALTH
 BIOTERRORISM PREPAREDNESS - 133
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 9,516	\$ 9,516	\$ -
EXPENDITURES			
Other operating expenses	<u>9,516</u>	<u>9,516</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 KOMEN BREAST CANCER - 162
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Non-qualifying local funds	\$ 26,998	\$ 26,998	\$ -
EXPENDITURES			
Other operating expenses	<u>26,998</u>	<u>666</u>	<u>26,332</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ 26,332</u>	<u>\$ 26,332</u>

TROUP COUNTY BOARD OF HEALTH
 INCREASING HPV COVERAGE RATES - 186
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 3,000	\$ 599	\$ (2,401)
EXPENDITURES			
Other operating expenses	<u>3,000</u>	<u>599</u>	<u>2,401</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
DISTRICT OPERATIONS - 195
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Fee income	\$ -	\$ 750	\$ 750
Qualifying local funds	-	23,261	23,261
Non-qualifying local funds	263,804	202,057	(61,747)
Qualifying contracts	246,853	360,686	113,833
Non-qualifying contracts	720,268	888,317	168,049
	<u>1,230,925</u>	<u>1,475,071</u>	<u>244,146</u>
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year Program Income	<u>221,140</u>	<u>221,696</u>	<u>556</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,452,065	1,696,767	244,702
EXPENDITURES			
Direct salaries and fringe benefits	970,948	970,948	-
Equipment	20,516	20,516	-
Other operating expenses	460,516	459,711	805
Indirect cost	85	85	-
	<u>1,452,065</u>	<u>1,451,260</u>	<u>805</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-</u>	245,507	\$ <u>245,507</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year Program Income		<u>(245,507)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)		\$ <u>-</u>	

TROUP COUNTY BOARD OF HEALTH
 PHARMACY - 198
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Qualifying local funds	\$ -	\$ 6,092	\$ 6,092
Non-qualifying contracts	24,000	24,000	-
	<u>24,000</u>	<u>30,092</u>	<u>6,092</u>
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year Program Income	<u>8,879</u>	<u>8,879</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	32,879	38,971	6,092
EXPENDITURES			
Direct salaries and fringe benefits	15,383	-	15,383
Equipment	1,371	1,371	-
Other operating expenses	5,519	5,278	241
Indirect cost	10,606	10,606	-
	<u>32,879</u>	<u>17,255</u>	<u>15,624</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-</u>	21,716	\$ <u>21,716</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year Program Income		<u>(21,716)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)		\$ <u>-</u>	

TROUP COUNTY BOARD OF HEALTH
 MEDICAL RESERVE CORPS - 227
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year Program Income	\$ 7,058	\$ 7,058	\$ -
EXPENDITURES			
Other operating expenses	<u>7,058</u>	<u>2,213</u>	<u>4,845</u>
EXCESS OF OTHER FINANCING SOURCES OVER EXPENDITURES	<u>\$ -</u>	4,845	<u>\$ 4,845</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year Program Income		<u>(4,845)</u>	
EXCESS OF OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)		<u>\$ -</u>	

TROUP COUNTY BOARD OF HEALTH
 EPI CAPACITY - 245
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 57,051	\$ 57,051	\$ -
Non-qualifying contracts	15,000	15,000	-
	<u>72,051</u>	<u>72,051</u>	<u>-</u>
EXPENDITURES			
Direct salaries and fringe benefits	64,036	63,675	361
Other operating expenses	4,075	4,436	(361)
Indirect cost	3,940	3,940	-
	<u>72,051</u>	<u>72,051</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 CARE & PREVENTION IN US (CAPUS) - 267
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 22,339	\$ 15,533	\$ (6,806)
EXPENDITURES			
Direct salaries and fringe benefits	3,100	2,800	300
Other operating expenses	<u>19,239</u>	<u>12,733</u>	<u>6,506</u>
	<u>22,339</u>	<u>15,533</u>	<u>6,806</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 BP1-5 PHEP - 270
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 452,769	\$ 452,769	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	293,715	293,715	-
Equipment	6,831	6,831	-
Other operating expenses	107,579	107,579	-
Indirect cost	44,644	44,644	-
	<u>452,769</u>	<u>452,769</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

TROUP COUNTY BOARD OF HEALTH
 BP1-5 CRI - 273
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 184,470	\$ 184,470	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	78,830	78,830	-
Equipment	1,572	1,572	-
Other operating expenses	101,138	101,138	-
Indirect cost	2,930	2,930	-
	<u>184,470</u>	<u>184,470</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 EPI CAPACITY ADDITION - 280
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 15,000	\$ 15,000	\$ -
EXPENDITURES			
Other operating expenses	<u>15,000</u>	<u>15,000</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 STD PREVENTIVE CLINICAL SERVICES - 283
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 11,667	\$ 11,667	\$ -
EXPENDITURES			
Other operating expenses	<u>11,667</u>	<u>11,667</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
WIC POOL COST - 301
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 2,920,014	\$ 2,920,014	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	<u>2,920,014</u>	<u>2,920,014</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 BREASTFEED PEER COUNSELING - 329
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 125,216	\$ 123,664	\$ (1,552)
EXPENDITURES			
Direct salaries and fringe benefits	91,364	89,815	1,549
Equipment	872	872	-
Other operating expenses	32,343	32,340	3
Indirect cost	637	637	-
	<u>125,216</u>	<u>123,664</u>	<u>1,552</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

TROUP COUNTY BOARD OF HEALTH
 RYAN WHITE TITLE III-EARLY INTERVENTION SERVICES - 362
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Fee income	\$ 4,556	\$ 5,217	\$ 661
Private Insurance	-	1,109	1,109
Qualifying local funds	149,970	203,967	53,997
Non-qualifying local funds	-	38,419	38,419
Non-qualifying contracts	2,500	2,500	-
Other federal funds	536,639	483,781	(52,858)
	<u>693,665</u>	<u>734,993</u>	<u>41,328</u>
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year Program Income	<u>153,088</u>	<u>153,088</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	846,753	888,081	41,328
EXPENDITURES			
Direct salaries and fringe benefits	344,715	340,322	4,393
Equipment	11,300	11,300	-
Other operating expenses	486,238	420,619	65,619
Indirect cost	4,500	4,517	(17)
	<u>846,753</u>	<u>776,758</u>	<u>69,995</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-</u>	111,323	\$ <u>111,323</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year Program Income		<u>(111,323)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)		\$ <u>-</u>	

TROUP COUNTY BOARD OF HEALTH
 FAMILY PLANNING - 401
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 298,460	\$ 298,460	\$ -
Fee income	-	15,827	15,827
Qualifying local funds	-	1,541	1,541
	<u>298,460</u>	<u>315,828</u>	<u>17,368</u>
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year			
Program Income	18,379	18,379	-
	<u>18,379</u>	<u>18,379</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	316,839	334,207	17,368
EXPENDITURES			
Equipment	4,391	4,391	-
Other operating expenses	304,056	304,056	-
Indirect cost	8,392	8,392	-
	<u>316,839</u>	<u>316,839</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ -	17,368	\$ 17,368
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year			
Program Income		(17,368)	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)		\$ -	

TROUP COUNTY BOARD OF HEALTH
 STATE CERVICAL CANCER - 405
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 69,300	\$ 69,300	\$ -
EXPENDITURES			
Equipment	1,900	1,838	62
Other operating expenses	67,046	67,108	(62)
Indirect cost	354	354	-
	<u>69,300</u>	<u>69,300</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 CP CMS CLINICS - 409
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 655,356	\$ 655,355	\$ (1)
Fee income	-	17,023	17,023
	<u>655,356</u>	<u>672,378</u>	<u>17,022</u>
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year Program Income	<u>26,878</u>	<u>26,879</u>	<u>1</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	682,234	699,257	17,023
EXPENDITURES			
Direct salaries and fringe benefits	192,577	190,885	1,692
Other operating expenses	471,101	472,187	(1,086)
Indirect cost	18,556	19,162	(606)
	<u>682,234</u>	<u>682,234</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-</u>	17,023	\$ <u>17,023</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year Program Income		<u>(17,023)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)		\$ <u>-</u>	

TROUP COUNTY BOARD OF HEALTH
 TOBACCO USE PREVENTION - 417
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	<u>FINAL BUDGET</u>	<u>ACTUAL:</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 20,000	\$ 20,000	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	3,577	3,577	-
Other operating expenses	<u>16,423</u>	<u>16,423</u>	<u>-</u>
	<u>20,000</u>	<u>20,000</u>	<u>-</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
WIC DIETETIC INTERNSHIP SUPPORT - 443
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 118,667	\$ 114,913	\$ (3,754)
EXPENDITURES			
Direct salaries and fringe benefits	97,897	94,147	3,750
Equipment	945	945	-
Other operating expenses	19,316	19,312	4
Indirect cost	509	509	-
	<u>118,667</u>	<u>114,913</u>	<u>3,754</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 OUTPATIENT UNHSI/AUDIOLOGY SUPPORT - 460
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 20,112	\$ 20,112	\$ -
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year Program Income	<u>1,045</u>	<u>1,045</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	21,157	21,157	-
EXPENDITURES			
Other operating expenses	<u>21,157</u>	<u>21,157</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

TROUP COUNTY BOARD OF HEALTH
 UNHSI-SALARIES - 461
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 69,888	\$ 69,888	\$ -
Non-qualifying contracts	<u>20,112</u>	<u>20,112</u>	<u>-</u>
	90,000	90,000	-
EXPENDITURES			
Direct salaries and fringe benefits	74,238	74,235	3
Other operating expenses	12,420	12,423	(3)
Indirect cost	<u>3,342</u>	<u>3,342</u>	<u>-</u>
	90,000	90,000	-
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 STATE BREAST & CERVICAL CANCER - 464
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 71,250	\$ 71,250	\$ -
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year Program Income	<u>1,237</u>	<u>1,237</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	72,487	72,487	-
EXPENDITURES			
Direct salaries and fringe benefits	12,702	15,565	(2,863)
Other operating expenses	58,585	56,592	1,993
Indirect cost	<u>1,200</u>	<u>330</u>	<u>870</u>
	<u>72,487</u>	<u>72,487</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ -	\$ -	\$ -

TROUP COUNTY BOARD OF HEALTH
 HEALTH PROMO INITIATIVE - 466
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 65,000	\$ 65,000	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	50,862	46,973	3,889
Equipment	-	837	(837)
Other operating expenses	5,377	12,298	(6,921)
Intra/Inter agency transactions	5,345	-	5,345
Indirect cost	3,416	4,892	(1,476)
	<u>65,000</u>	<u>65,000</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 PH EMERGENCY PREPAREDNESS (PHEP) - 498
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 19,874	\$ 17,340	\$ (2,534)
EXPENDITURES			
Equipment	1,999	1,999	-
Other operating expenses	17,875	15,341	2,534
	<u>19,874</u>	<u>17,340</u>	<u>2,534</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>

TROUP COUNTY BOARD OF HEALTH
TROUP CARE LINK-FOSTER GRANDPARENTS - 516
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Qualifying local funds	\$ 9,000	\$ 10,094	\$ 1,094
Qualifying donations	13,550	13,122	(428)
Other federal funds	<u>176,045</u>	<u>161,928</u>	<u>(14,117)</u>
	198,595	185,144	(13,451)
EXPENDITURES			
Other operating expenses	191,666	178,215	13,451
Indirect cost	<u>6,929</u>	<u>6,929</u>	<u>-</u>
	198,595	185,144	13,451
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
TROUP CARE LINK-SENIOR COMPANIONS - 517
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Qualifying local funds	\$ 9,000	\$ 9,939	\$ 939
Qualifying donations	13,550	12,706	(844)
Other federal funds	192,534	177,117	(15,417)
	<u>215,084</u>	<u>199,762</u>	<u>(15,322)</u>
EXPENDITURES			
Other operating expenses	208,155	188,655	19,500
Indirect cost	6,929	6,929	-
	<u>215,084</u>	<u>195,584</u>	<u>19,500</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ 4,178</u>	<u>\$ 4,178</u>

TROUP COUNTY BOARD OF HEALTH
 INFANTS & TODDLERS WITH DISABILITIES - 543
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 330,231	\$ 186,761	\$ (143,470)
EXPENDITURES			
Other operating expenses	324,731	186,761	137,970
Indirect cost	<u>5,500</u>	<u>-</u>	<u>5,500</u>
	<u>330,231</u>	<u>186,761</u>	<u>143,470</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

TROUP COUNTY BOARD OF HEALTH
 FAMILY PLANNING DISTRICT CADRE REALIGNMENT - 559
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2014

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 145,376	\$ 98,272	\$ (47,104)
EXPENDITURES			
Direct salaries and fringe benefits	<u>145,376</u>	<u>98,272</u>	<u>47,104</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
HOSPITAL PREPAREDNESS PROGRAM (HPP/ASPR) - 566
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 109,850	\$ 106,478	\$ (3,372)
EXPENDITURES			
Direct salaries and fringe benefits	75,505	74,082	1,423
Equipment	3,698	5,097	(1,399)
Other operating expenses	26,812	23,464	3,348
Indirect cost	3,835	3,835	-
	<u>109,850</u>	<u>106,478</u>	<u>3,372</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
HOSPITAL RESOURCES DEPLOYMENT CASHE STORAGE (ASPR) - 567
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 7,730	\$ 7,646	\$ (84)
EXPENDITURES			
Other operating expenses	7,630	7,607	23
Indirect cost	100	39	61
	<u>7,730</u>	<u>7,646</u>	<u>84</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -

TROUP COUNTY BOARD OF HEALTH
TROUP COUNTY ADMIN CADRE - 608
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2014

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 14,000	\$ 14,000	\$ -
EXPENDITURES			
Other operating expenses	<u>14,000</u>	<u>14,000</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
WIC DIRECT - 643
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 728,809	\$ 728,777	\$ (32)
EXPENDITURES			
Equipment	14,454	14,454	-
Other operating expenses	463,453	463,421	32
Intra/Inter agency transactions	204,028	204,028	-
Indirect cost	46,874	46,874	-
	<u>728,809</u>	<u>728,777</u>	<u>32</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

TROUP COUNTY BOARD OF HEALTH
 RYAN WHITE TITLE III-EARLY INTERVENTION SERVICES - 362
 DHHS GRANT 6 H76 HA 00656-13-02
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Grant Period July 1, 2013 - April 30, 2014

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Other federal funds	\$ 430,745	\$ 402,529	\$ (28,216)
EXPENDITURES			
Other operating expenses	<u>430,745</u>	<u>402,529</u>	<u>28,216</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>

TROUP COUNTY BOARD OF HEALTH
 SCHEDULE OF CHANGES IN FUND BALANCES
 Year Ended June 30, 2014

	<u>RESTRICTED PRIOR YEAR PROGRAM INCOME</u>	<u>UNASSIGNED</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
FUND BALANCES, BEGINNING	\$ 1,339,842	\$ 1,125,279	\$ 2,465,121
Additions:			
Revenues	-	13,460,065	13,460,065
Transfer restricted fund balance	1,286,006	1,339,842	2,625,848
Deductions:			
Expenditures	-	13,483,391	13,483,391
Transfer restricted fund balance	1,339,842	1,286,006	2,625,848
Transfer unassigned fund balance to current year revenue	-	<u>2,759</u>	<u>2,759</u>
FUND BALANCES, ENDING	<u>\$ 1,286,006</u>	<u>\$ 1,153,030</u>	<u>\$ 2,439,036</u>

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

	<u>FUNDS RECEIVED</u>	<u>FUNDS EXPENDED</u>	<u>DUE FROM DPH (DUE TO DPH)</u>
Public Health - 001	\$ 1,239,791	\$ 1,239,791	\$ -
WIC-Nutrition Education - 007	39,035	39,035	-
WIC-Breastfeeding - 009	36,340	36,340	-
Children's 1 ST -2 - 024	240,199	240,199	-
TB Control - 031	199,221	199,221	-
HIV Prevention Initiative - 044	70,807	70,807	-
Breastest & More - 056	151,150	151,150	-
Immunization - 066	232,816	232,816	-
Oral Health - 076	129,000	129,000	-
HIV District Rent - 089	1,200	1,200	-
Ryan White Aids Project - 094	370,726	370,726	-
Enhancing Breast & Cervical Cancer Screening - 108	9,171	9,171	-
Early Intervention - 112	372,389	372,389	-
Bioterrorism Preparedness - 133	9,516	9,516	-
Increasing HPV Coverage Rates - 186	599	599	-
EPI Capacity - 245	57,051	57,051	-
Care & Prevention in US (CAPUS) - 267	15,533	15,533	-
BP1-5 PHEP - 270	452,769	452,769	-
BP1-5 CRI - 273	184,470	184,470	-
EPI Capacity Addition - 280	15,000	15,000	-
STD Preventive Clinical Services - 283	11,667	11,667	-
WIC Cost Pool - 301	2,920,014	2,920,014	-
Breastfeed Peer Counseling - 329	123,664	123,664	-
Family Planning - 401	298,460	298,460	-
State Cervical Cancer - 405	69,300	69,300	-
CP CMS Clinics - 409	655,355	655,355	-
Tobacco Use Prevention - 417	20,000	20,000	-
WIC Dietetic Internship Support - 443	114,913	114,913	-
Outpatient UNHSI/Audiology Support - 460	20,112	20,112	-
UNHSI-Salaries - 461	69,888	69,888	-
State Breast & Cervical Cancer - 464	71,250	71,250	-
Health Promo Initiative - 466	65,000	65,000	-
PH Emergency Preparedness (PHEP) - 498	17,340	17,340	-
Infants & Toddlers with Disabilities - 543	186,761	186,761	-
Family Planning District Cadre Realignment - 559	98,272	98,272	-
Hospital Preparedness Program (HPP/ASPR) - 566	106,478	106,478	-
Hospital Resources Deployment Cache Storage (ASPR) - 567	7,646	7,646	-
Troup County Admin Cadre - 608	14,000	14,000	-
WIC Direct - 643	728,777	728,777	-
	<u>\$ 9,425,680</u>	<u>\$ 9,425,680</u>	<u>\$ -</u>

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

1. 7CFR 3016.23 – *Period of availability of funds* states “A grantee must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period (or as specified in a program regulation) to coincide with the submission of the annual Financial Status Report.”

In the normal course of business, Troup County Board of Health accrued accounts payable as of June 30, 2014.

Certain accounts payable were not liquidated within 90 days (September 30, 2014) for programs which received federal funds passed through the Georgia Department of Public Health.

<u>Program Name</u>	<u>Unliquidated Obligations as of September 30, 2014</u>
WIC-Breastfeeding - 009	\$ 1,018.40
HIV Prevention Initiative - 044	\$ 615.88
BP1-5 PHEP - 270	\$ 300.00
Comm Hlth Awareness Screening & Education - 344	\$ 475.47
State Cervical Cancer - 405	\$ 13.00
UNHSI-Salaries - 461	\$ 22.35
Hospital Preparedness Program (HPP/ASPR) - 566	\$ 1,363.15

Albright, Fortenberry &

Ninas, LLP CERTIFIED PUBLIC ACCOUNTANTS

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Cynthia L. Phillips, CMA
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Benjamin D. Rulon, CPA
Patrick M. Smith, CPA

INDEPENDENT AUDITOR'S 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*

To the Board of Health
Troup County Board of Health
LaGrange, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Troup County Board of Health, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Troup County Board of Health's basic financial statements, and have issued our report thereon dated October 24, 2014.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Albright, Fortenberry & Ninas, LLP

Columbus, Georgia
October 24, 2014

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

To the Board of Health
Troup County Board of Health
LaGrange, Georgia

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control over Compliance

Management of Troup County Board of Health, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Troup County Board of Health's internal control over compliance with the types of requirements that could have a direct and material effect on a 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 Troup County Board of Health's internal control over compliance.

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

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

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

Albright, Forterberry & Niras, LLP

Columbus, Georgia
October 24, 2014

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

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. Department of Agriculture</u>			
Passed Through Georgia Department of Public Health			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	40500-001-14141101	\$ 3,964,295
<u>U.S. Department of Health and Human Services</u>			
Ryan White Title III - Early Intervention Services			
	93.918	H76HA00656	483,781
Passed Through Georgia Department of Public Health			
Public Health Emergency Preparedness	93.069	40500-001-14141101	664,095
Family Planning	93.217	40500-001-14141101	88,446
Immunization Grants	93.268	40500-001-14141101	232,816
Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283	40500-001-14141101	171,150
Prevention and Public Health Fund - Immunization Program	93.539	40500-001-14141101	3,000
Temporary Assistance for Needy Families	93.558	40500-001-14141101	298,460
Breast and Cervical Cancer Screening Opportunities for States, Tribes, and Territories	93.744	40500-001-14141101	9,171
Bioterrorism Preparedness Response	93.889	40500-001-14141101	114,124
HIV Care Formula Grants	93.917	40500-001-14141101	370,726
HIV Prevention Activities-Health Department Based	93.940	40500-001-14141101	86,340
Maternal and Child Health Services Block Grant to the States	93.994	40500-001-14141101	<u>590,904</u>
Total U.S. Department of Health and Human Services			<u>2,629,232</u>

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

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. Corporation for National Community Services</u>			
Foster Grandparents Program	94.011	40500-001-14141101	185,144
Senior Companions Program	94.016	40500-001-14141101	<u>195,584</u>
Total U.S. Corporation for National Community Services			<u>380,728</u>
Total Expenditures of Federal Awards			\$ <u><u>7,458,036</u></u>

NOTE A - BASIS OF PRESENTATION

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

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

A. SUMMARY OF AUDITOR'S RESULTS

1. The independent auditor's report expresses an unmodified opinion on the financial statements of Troup County Board of Health.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's 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*.
3. No instances of noncompliance material to the financial statements of Troup County Board of Health were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133.
5. The independent auditor's report on compliance for the major federal award programs for Troup County Board of Health expresses an unmodified opinion.
6. There were no audit findings relative to the major federal award programs for Troup County Board of Health.
7. The programs tested as major programs include:

<u>NAME</u>	<u>CFDA NO.</u>
Public Health Emergency Preparedness	93.069
Ryan White Title III - Early Intervention Services	93.918
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557

8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. Troup County Board of Health qualifies as a low-risk auditee.

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

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None to report.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None to report.

TROUP COUNTY BOARD OF HEALTH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2014

The Georgia Department of Public Health funding, accounting and reporting policy and procedures require that findings from prior audits be addressed by enumerating repeat findings or stating that there are none.

There are no findings from prior audits.