

CLARKE COUNTY BOARD OF HEALTH

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

FOR THE YEAR ENDING JUNE 30, 2019

CLARKE COUNTY BOARD OF HEALTH

TABLE OF CONTENTS

Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-7
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	8
Statement of Activities	9
Fund Financial Statements:	
Balance Sheet-Governmental Funds	10
Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds	11
Notes to Financial Statements	12-32
Required Supplementary Information:	
Statement of Revenues and Expenditures-Budget to Actual	33
Schedule of Employer's Net Pension Liability	34
Schedule of Employer's Pension Contributions	35
Schedule of Proportionate Share of the Net OPEB Liability	36
Schedule of Employer's OPEB Contributions	37
Notes to Required Supplementary Information	38-40
Other Supplementary Information:	
Schedule of Expenditures of Federal Awards	41
Notes to Schedule of Expenditures of Federal Awards	42
Comparative Schedules of Revenues and Expenditures to Budget-Individual Programs	43-85
Schedule of Changes in Fund Balances	86
Schedule of State Contractual Assistance	87
Schedule of Vehicles	88
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	89-90
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	91-92
Summary Schedule of Prior Year Audit Findings	93
Schedule of Findings and Questioned Costs	94-95



INDEPENDENT AUDITOR'S REPORT

To the Clarke County Board of Health
Athens, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities of Clarke County Board of Health, component unit of Clarke County, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the 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 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 and appropriate 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 governmental activities of Clarke County Board of Health as of June 30, 2019, and the changes in financial position 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, budgetary comparison information, and net pension/OPEB liability information on pages 3-7 and 35-42 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 an opinion on the financial statements that collectively comprise the Clarke County Board of Health's financial statements. The accompanying supplementary information on pages 43 to 85 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 Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary information 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 supplementary information and 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 November 12, 2019, on our consideration of Clarke County Board of Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clarke County Board of Health's internal control over financial reporting and compliance.

CLENNEY + LUKE, PC



Certified Public Accountants
Albany, Georgia
November 12, 2019

CLARKE COUNTY BOARD OF HEALTH MANAGEMENT DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2019

Our discussion and analysis of the Clarke County Board of Health's financial performance provides an overview of the Health Department's financial activities for the fiscal year ended June 30, 2019. Please read it in conjunction with the Health Department's basic financial statements, which begin on page 8.

FINANCIAL HIGHLIGHTS

- The Health Department's net position increased by \$1,566,370 as a result of this year's operations.
- The Health Department's total revenues for the fiscal year were \$14,277,731 as compared to \$13,796,773 for the prior fiscal year.
- Total expenditures for the Health Department in the current fiscal year were \$12,711,361 as compared to \$12,659,845 for the prior year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 8 and 9) provide information about the activities of the Health Department as a whole and present a longer-term view of the Health Department's finances. Fund financial statements start on Page 10. For governmental activities (which comprise all the Health Department's activities), these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the Health Department's operations in more detail than the government wide statements by providing information about the Health Department's most financially significant funds.

Reporting the Health Department as a Whole

The Statement of Net Position and the Statement of Activities

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

Both of the government-wide financial statements distinguish functions of the Health Department that are principally supported by grants and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the Health Department include public health services. The Health Department has no business-type activities.

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

Reporting the Health Department's Most Significant Funds

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been set apart for specific activities or objectives. The Health Department uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of a government can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The Health Department used only one kind of fund which is described in detail below.

Governmental funds:

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

The Health Department adopts an annual appropriated budget for all programs that are administered. Budgetary comparison schedules have been presented to demonstrate compliance with the adopted budgets. Budgets can be revised during the fiscal year to reflect current operations.

THE HEALTH DEPARTMENT AS A WHOLE

As noted earlier, an analysis of net position over time may serve as a useful indicator of a government's financial position. In the case of the Health Department, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$6,480,115 at the close of the most recent fiscal year. The deficit in Net Position is primarily a result of the implementation of GASBS No. 68 "Accounting and Financial Reporting for Pensions" and GASBS No. 75, "Accounting and Financial Reporting for Other Postemployment Benefits." These standards, which became effective for fiscal years ending June 30, 2015 and June 30, 2018, respectively, required employers participating in cost-sharing retirement and OPEB plans to report their proportionate share of the Plans' net pension/OPEB liabilities on their Statement of Net Position.

A portion of the Health Department's net position includes its investment in capital assets, less any debt outstanding. The Health Department uses these capital assets to aid in providing services to citizens through its various programs. As of June 30, 2019, the portion of net position attributable to capital assets (net of accumulated depreciation) amounted to \$372,300

A brief condensed analysis is presented on the following page depicting net position and changes in net position for the current and prior fiscal years ending June 30, 2019 and 2018.

FINANCIAL ANALYSIS OF THE CLARKE COUNTY BOARD OF HEALTH

The Health Department's net position increased by \$1,566,370 during the fiscal year.

	<u>Net Position</u>		<u>Percentage Increase (Decrease)</u>
	<u>2019</u>	<u>2018</u>	
Assets			
Current Assets	\$ 4,722,843	\$ 4,377,788	7.88%
Capital Assets (Net)	372,300	419,007	-11.15%
Total Assets	<u>5,095,143</u>	<u>4,796,795</u>	<u>6.22%</u>
Deferred Outflows of Resources	<u>2,605,304</u>	<u>1,843,175</u>	<u>41.35%</u>
Liabilities			
Current	1,644,796	1,450,819	13.37%
Noncurrent	10,445,380	12,438,236	-16.02%
Total Liabilities	<u>12,090,176</u>	<u>13,889,055</u>	<u>-12.95%</u>
Deferred Inflows of Resources	<u>2,090,386</u>	<u>797,400</u>	<u>162.15%</u>
Net Position			
Invested in Capital Assets	372,300	419,007	-11.15%
Unrestricted	(6,852,415)	(8,465,492)	19.05%
Total Net Position	<u>\$ (6,480,115)</u>	<u>\$ (8,046,485)</u>	<u>19.47%</u>
	<u>Changes in Net Position</u>		<u>Percentage Increase (Decrease)</u>
	<u>2019</u>	<u>2018</u>	
Revenues			
Program Revenues:			
Charges for Services	\$ 1,938,265	\$ 1,792,961	8.10%
Operating Grants and Contributions	12,335,944	12,000,206	2.80%
General Revenues	3,522	3,606	-2.33%
Total Revenues	<u>14,277,731</u>	<u>13,796,773</u>	<u>3.49%</u>
Expenses			
Direct Salaries and Fringes	6,417,821	6,502,953	-1.31%
Travel	113,796	99,737	14.10%
Indirect Costs	571,843	534,649	6.96%
Other Operating	5,607,901	5,522,506	1.55%
Total Expenses	<u>12,711,361</u>	<u>12,659,845</u>	<u>0.41%</u>
Change in Net Position	1,566,370	1,136,928	37.77%
Net Position-Beginning	(8,046,485)	(2,901,494)	-177.32%
Prior Period Adjustment	-	(6,281,919)	N/A
Net Position-Ending	<u>\$ (6,480,115)</u>	<u>\$ (8,046,485)</u>	<u>19.47%</u>

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As mentioned earlier, the Health Department uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the Health Department's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Health Department's financing requirements. In particular, unassigned fund balance serves as a useful measure of a government's net resources for spending at the end of the fiscal year.

As of June 30, 2019, the Health Department's governmental fund reported an ending fund balance of \$3,078,047. Of this amount, 39% constitutes unassigned fund balance, which is available for spending at the government's discretion.

The fund balance of the Health Department's general fund increased by \$151,078 during the fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the Health Department revised the original program budgets several times to reflect increased or decreased funding and to also shift line item expenses. The original budgets were prepared in July, 2018. At that time, two of the most significant fund sources were fairly well established. Grant in Aid funds were awarded by the state but increased during the year due to new services and programs. The county funds were established early in the year based on the budget approved by the county and remained stable for the year. Personnel costs increased during the year due to new programs as well as an increase in health care costs. The equipment budget also increased as fixed assets were needed and purchased during the year. The budget is monitored monthly and increases or decreases are made depending on the availability of funds.

CAPITAL ASSETS AND LONG TERM DEBT

Capital Assets

As of June 30, 2019, the Health Department had \$372,300 invested in a broad range of capital assets, including medical equipment and office equipment. This figure is net of all depreciation expense through June 30, 2019. Equipment totaling \$121,542 was purchased by the Health Department during the current fiscal year and \$30,079 of equipment was disposed.

Clarke County Board of Health owned no infrastructure assets. The land and building which house the health department are owned and provided by Clarke County.

Long Term Debt

As of June 30, 2019, the Health Department's long term debt consisted of compensated absences in the amount of \$425,298, the Health Department's proportionate share of the net pension liability of the Employees' Retirement System of Georgia in the amount of \$6,435,123, and the Health Department's proportionate share of the net OPEB liabilities in the amount of \$3,591,965.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Health Department's management considered many factors when setting the budget for the upcoming fiscal year which will end June 30, 2020. Grant in Aid funds have stabilized and actually shown an increase based on the new allotment formulas implemented at the state level. The county has consistently funded the health department through the years and that funding is expected to continue for fiscal year 2020. The budget will be closely monitored at all times during the upcoming fiscal year and appropriate actions will be taken when deemed necessary. The management of the Health Department continues to look for opportunities to increase revenues at the local level.

CONTACTING THE HEALTH DEPARTMENT'S FINANCIAL MANAGEMENT

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

**CLARKE COUNTY BOARD OF HEALTH
GOVERNMENT-WIDE STATEMENT OF NET POSITION
AS OF JUNE 30, 2019**

ASSETS	
Cash on Hand and in Bank	\$ 2,875,809
Accounts Receivable	672,055
A/R-DPH	1,174,979
Capital Assets-Net of Depreciation	<u>372,300</u>
Total Assets	<u>5,095,143</u>
 DEFERRED OUTFLOWS OF RESOURCES	
	<u>2,605,304</u>
 LIABILITIES	
Accounts Payable	837,627
Accounts Payable-DPH	745,044
Other Accrued Liabilities	40,074
Unearned Revenue	15,045
Long Term Liabilities:	
Due within one year	7,006
Due in more than one year	<u>10,445,380</u>
Total Liabilities	<u>12,090,176</u>
 DEFERRED INFLOWS OF RESOURCES	
	<u>2,090,386</u>
 NET POSITION	
Net Investment in Capital Assets	372,300
Unrestricted (Deficit)	<u>(6,852,415)</u>
 TOTAL NET POSITION	 <u><u>\$ (6,480,115)</u></u>

SEE NOTES TO FINANCIAL STATEMENTS

CLARKE COUNTY BOARD OF HEALTH
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u> <u>Revenue and</u> <u>Changes in</u> <u>Net Position</u>
		<u>Charges</u> <u>for</u> <u>Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Governmental</u> <u>Activities</u>
Governmental activities:				
Health	<u>\$ (12,711,361)</u>	<u>\$ 1,938,265</u>	<u>\$ 12,335,944</u>	1,562,848
General Revenues:				
Unrestricted Investment Earnings				<u>3,522</u>
Change in Net Position				1,566,370
				<u>(8,046,485)</u>
				<u>\$ (6,480,115)</u>

SEE NOTES TO FINANCIAL STATEMENTS

**CLARKE COUNTY BOARD OF HEALTH
BALANCE SHEET
GOVERNMENTAL FUND
AS OF JUNE 30, 2019**

ASSETS

Cash on Hand and in Bank	\$ 2,875,809
Accounts Receivable	672,055
A/R-DPH	<u>1,174,979</u>

Total Assets	\$ 4,722,843
---------------------	---------------------

LIABILITIES AND FUND BALANCES

Accounts Payable	\$ 837,627
Accounts Payable-DPH	745,044
Other Accrued Liabilities	40,074
Deferred Grant Income	15,045
Current Portion of Compensated Absences	<u>7,006</u>
Total Liabilities	<u>1,644,796</u>

FUND BALANCES

Assigned:	
Budgetary Stabilization	1,891,575
Unassigned	<u>1,186,472</u>
Total Fund Balances	<u>3,078,047</u>

**TOTAL LIABILITIES AND
FUND BALANCES**

	<u>\$ 4,722,843</u>
--	----------------------------

Reconciliation of the Balance Sheet-Governmental Funds to the Statement of Net Position:

Total Governmental Fund Balances	\$ 3,078,047
----------------------------------	--------------

Required Adjustments to reconcile amounts reported in governmental activities in the statement of net position:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation of \$2,428,895	372,300
--	---------

Some liabilities, including accrued compensated absences and net pension/OPEB liabilities, are not due and payable in the current period and therefore are not reported in the funds.	(10,445,380)
---	--------------

Net adjustment for deferred outflows and inflows of resources related to pensions/OPEB	<u>514,918</u>
--	----------------

Net position of governmental activities	\$ (6,480,115)
---	----------------

CLARKE COUNTY BOARD OF HEALTH
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

REVENUES

DPH Grant in Aid	\$ 9,067,426
County-Participating	634,497
County-Nonparticipating	311,857
Fee Income	1,941,787
Direct Federal Funds	543,759
Intra/Inter Agency	106,727
Nonqualifying Local Funds	1,427,640
Nonqualifying Contracts	243,765
Nonqualifying Donations	271
TOTAL REVENUES	<u>14,277,729</u>

EXPENDITURES

Direct Salaries	5,015,400
Direct Fringe Benefits	2,864,420
Intra/Inter Agency	669,010
Equipment	196,889
Computer Equipment	61,464
Travel	113,796
Other Operating Expenditures	4,633,829
Indirect Costs	571,843
TOTAL EXPENDITURES	<u>14,126,651</u>

EXCESS OF REVENUES OVER (UNDER) EXPENDITURES 151,078

Fund Balances - Beginning 2,926,969

Fund Balances - Ending \$ 3,078,047

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

Net change in fund balances-governmental funds \$ 151,078

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$168,249) exceeded capital outlays (\$121,542) in the current period. (46,707)

Some expenses, including compensated absences, OPEB and pension expense, are not reported in the statement of activities due to full accrual accounting differences. 1,461,999

Change in net position of governmental activities \$ 1,566,370

CLARKE COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. BASIC FINANCIAL STATEMENTS-GOVERNMENT WIDE STATEMENTS

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

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

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

B. BASIC FINANCIAL STATEMENTS-FUND FINANCIAL STATEMENTS

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

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

1. Governmental Funds:

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

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

C. BASIS OF ACCOUNTING

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

CLARKE COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

1. Accrual:

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

2. Modified Accrual

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

D. FINANCIAL STATEMENT AMOUNTS

1. Cash and Cash Equivalents:

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

2. Capital Assets:

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the appropriate estimated useful life.

3. Compensated Absences

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

E. LEGAL COMPLIANCE-BUDGETARY RESTRICTIONS

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

F. USE OF ESTIMATES

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

CLARKE COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

G. FUND BALANCES—GOVERNMENTAL FUNDS

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

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

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

The Georgia Department of Public Health allows the Board of Health to carry over any unspent fee income to be used as a subsequent year budgetary fund source. **As such, the portion of the Board of Health’s fund balance which will be budgeted as a fund source for fiscal year 2020 has been classified as “Assigned for Budgetary Stabilization” in the fund financial statements.** All other fund balance amounts are Unassigned.

H. PENSIONS

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Employees’ Retirement System of Georgia (ERS) and additions to/deductions from ERS’ fiduciary net position have been determined on the same basis as they are reported by ERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

I. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund (SEAD-OPEB) and the Georgia State Employees Postemployment Benefit Fund (State OPEB Fund) plans (the Plans) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by SEAD-OPEB and the State OPEB Fund. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2 – CASH

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

The categories are described as follows:

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

Deposits, categorized by level of risk, are:

	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Cash and Cash			
Equivalents	\$ 524,077	\$ 3,859,515	\$ -

As of June 30, 2019, the carrying amount of the Board of Health's cash accounts was \$2,875,809 and the bank balances were \$4,383,592.

NOTE 3 – SCHEDULE OF VEHICLES

The Clarke County Board of Health, Clarke County, Georgia, had eighteen vehicles in operation for the fiscal year ended June 30, 2019.

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

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Office and Medical Equipment	\$ 2,709,732	\$ 121,542	\$ (30,079)	\$ 2,801,195
Less accumulated depreciation:				
Office and Medical Equipment	(2,290,725)	(168,249)	30,079	(2,428,895)
Governmental activities capital assets, net	\$ 419,007	\$(46,707)	\$ -	\$ 372,300

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

Governmental activities:	
Health	\$ 168,249

NOTE 5 – RETIREMENT PLAN

Employees' Retirement System of Georgia

Authorizing Legislation and Plan Description

All full-time personnel employed by the Board of Health participate in the Employees' Retirement System of Georgia (ERS), which is a cost-sharing multiple employer, defined benefit, public employee retirement system (PERS) established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia. ERS is directed by a Board of Trustees. Title 47 of the O.C.G.A. assigns the authority to establish and amend the benefit provisions to the State Legislature. ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov/financials.

Benefits

The ERS Plan supports three benefit tiers: Old Plan, New Plan, and Georgia State Employees' Pension and Savings Plan (GSEPS). Employees under the Old Plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to that date. Members hired on or after July 1, 1982 but prior to January 1, 2009 are New Plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the Old Plan, New Plan and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

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

NOTE 5 – RETIREMENT PLAN (CONTINUED)

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, postretirement cost-of-living adjustments may also be made to members' benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through ERS.

Contributions and Vesting

Member contributions under the Old Plan are 4% of annual compensation, up to \$4,200, plus 6% of annual compensation in excess of \$4,200. Under the Old Plan, the state pays member contributions in excess of 1.25% of annual compensation. These state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the New Plan and GSEPS are 1.25% of annual compensation. The Board of Health's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2019, was 24.78% of annual covered payroll for old and new plan members and 21.78% for GSEPS members. These rates include a 0.12% adjustment for the HB-751 one-time benefit adjustment of 3% to retired state employees. The Board of Health's contributions to ERS totaled \$1,069,843 for the year ended June 30, 2019. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the Clarke County Board of Health reported a liability of \$6,435,123 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017. An expected total pension liability as of June 30, 2018, was determined using standard roll-forward techniques. The Board of Health's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2018. At June 30, 2018, the Board of Health's proportion was .156533%, which was an increase of .002326% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Board of Health recognized pension expense of \$752,475. At June 30, 2019, the Board of Health reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 200,145	\$ -
Changes of assumptions	303,176	-
Net difference between projected and actual earnings on pension plan investments	-	148,296
Changes in proportion and differences between employer contributions and proportionate share of contributions	57,510	21,260
Employer contributions subsequent to the measurement date	1,069,843	-
Totals	\$1,630,674	\$ 169,556

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

NOTE 5 – RETIREMENT PLAN (CONTINUED)

The \$1,069,843 of deferred outflows of resources resulting from the Board of Health's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30:	
2020	\$ 498,434
2021	205,619
2022	(246,518)
2023	(66,260)
2024	-
Thereafter	-

Actuarial Assumptions

The total pension liability as of June 30, 2018, was determined by an actuarial valuation as of June 30, 2017. Based on the funding policy adopted by the Board of March 15, 2018, the investment rate of return assumption will be changed to 7.30% in the June 30, 2018 actuarial valuation. Therefore, the investment rate of return used in the roll-forward of the total pension liability is 7.30% using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Salary Increases	3.25 – 7.00 percent, including inflation
Investment Rate of Return	7.3 percent, net of pension plan investment expense, including inflation

Post-retirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward 2 years for both males and females for service retirements and dependent beneficiaries. The RP-2000 Disabled Mortality Table with future mortality improvement projected to 2025 with Society of Actuaries' projection scale BB and set back 7 years for males and set forward 3 years for females was used for death after disability retirement. There is a margin for future mortality improvements in the tables used by the System. Based on the results of the most recent experience study adopted by the Board on December 17, 2015, the numbers of expected future deaths are 9-12% less than the actual number of deaths that occurred during the study period for service retirements and beneficiaries and for disability retirements. Rates of mortality in active service were based on the RP-2000 Employee Mortality Table projected to 2025 with projection scale BB.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2009 - June 30, 2014.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

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

NOTE 5 – RETIREMENT PLAN (CONTINUED)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term expected real rate of return(1)</u>
Fixed Income	30.00%	(0.50)%
Domestic Large Stocks	37.20	9.00
Domestic Mid Stocks	3.40	12.00
Domestic Small Stocks	1.40	13.50
International Developed Market Stocks	17.80	8.00
International Emerging Market Stocks	5.20	12.00
Alternatives	<u>5.00</u>	10.50
Total	100.00%	

(1) Rates shown are net of the 2.75% assumed rate of inflation

Discount Rate

The discount rate used to measure the total pension liability was 7.3%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Board of Health's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Board of Health's proportionate share of the net pension liability calculated using the discount rate of 7.30%, as well as what the Board of Health's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower or higher than the current rate:

	<u>Discount Rate</u>	<u>Board of Health's Proportionate Share of Net Pension Liability</u>
1% Decrease	6.30%	\$ 9,153,018
Current Discount Rate	7.30%	\$ 6,435,123
1% Increase	8.30%	\$ 4,119,407

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report. That report may be obtained via the internet at www.ers.ga.gov/financials.

CLARKE COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The Clarke County Board of Health is a participant in two State sponsored OPEB plans. Details and disclosures for each individual plan are presented in the following section.

SEAD-OPEB Plan

Plan Description

SEAD-OPEB was created in 2007 by the Georgia General Assembly to amend Title 47 of the O.C.G.A., relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of the Employees' Retirement System of Georgia (ERS), the Legislative Retirement System (LRS), and the Georgia Judicial Retirement System (GJRS). The plan is a cost-sharing multi-employer defined benefit other postemployment benefit plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans other than OPEB Plans*. The SEAD-OPEB trust fund accumulates the premiums received from the aforementioned retirement plans, including interest earned on deposits and investments of such payments.

Benefits Provided

The amount of insurance for a retiree with creditable service prior to April 1, 1964 is the full amount of insurance in effect on the date of retirement. The amount of insurance for a service retiree with no creditable service prior to April 1, 1964 is 70% of the amount of insurance in effect at age 60 or at termination, if earlier. Life insurance proceeds are paid in a lump sum to the beneficiary upon death of the retiree.

Contributions

Georgia law provides that employee contributions to the plan shall be in an amount established by the Board of Trustees not to exceed one-half of 1% of the member's earnable compensation. There were no employer contributions required for the fiscal year ended June 30, 2019.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to SEAD-OPEB

At June 30, 2019, the Clarke County Board of Health reported a liability(asset) of (\$287,212) for its proportionate share of the net OPEB liability(asset). The net OPEB liability(asset) was measured as of June 30, 2018. The total OPEB liability(asset) used to calculate the net OPEB liability(asset) was based on an actuarial valuation as of June 30, 2017. An expected total OPEB liability(asset) as of June 30, 2018 was determined using standard roll-forward techniques. The Board of Health's proportion of the net OPEB liability(asset) was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2018. At June 30, 2018, the Board of Health's proportion was .106121%, which was an increase of .001229% from its proportion measured as of June 30, 2017.

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

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) – (CONTINUED)

For the year ended June 30, 2019, Clarke County Board of Health recognized OPEB expense related to the SEAD-OPEB of \$(23,215). At June 30, 2019, Clarke County Board of Health reported deferred outflows of resources and deferred inflows of resources related to the SEAD-OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,138	\$ -
Changes of assumptions	14,756	-
Net difference between projected and actual earnings on OPEB plan investments	-	47,482
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,740	1,704
Employer contributions subsequent to the measurement date	-	-
Totals	\$ 19,634	\$ 49,186

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending June 30:	
2020	\$ (3,239)
2021	(7,840)
2022	(14,506)
2023	(3,967)
2024	-
Thereafter	

Actuarial Assumptions

The total OPEB liability as of June 30, 2018, was determined by an actuarial valuation as of June 30, 2017. Based on the funding policy adopted by the Board on March 15, 2018, the investment rate of return assumption will be changed to 7.30% in the June 30, 2018 actuarial valuation. Therefore, the investment rate of return used in the roll-forward of the total pension liability is 7.30% using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Salary Increases:	Includes inflation
ERS	3.25 – 7.00%
GJRS	4.50%
LRS	N/A
Investment Rate of Return	7.3 percent, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	N/A

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

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) – (CONTINUED)

Post-retirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward 2 years for both males and females for service retirements and dependent beneficiaries. There is a margin for future mortality improvements in the tables used by the Plan.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2009 - June 30, 2014.

The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term expected real rate of return(1)</u>
Fixed Income	30.00%	(0.50)%
Domestic Large Stock	37.20	9.00
Domestic Mid Stocks	3.40	12.00
Domestic Small Stocks	1.40	13.50
International Developed Market Stocks	17.80	8.00
International Emerging Market Stocks	5.20	12.00
Alternatives	<u>5.00</u>	10.50
Total	100.00%	

(1) Rates shown are net of inflation

Discount Rate

The discount rate used to measure the total OPEB liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) – (CONTINUED)

Sensitivity of Clarke County Board of Health’s proportionate share of the net OPEB liability to changes in the discount rate

The following presents Clarke County Board of Health’s proportionate share of the net OPEB liability of the SEAD-OPEB calculated using the discount rate of 7.30%, as well as what the Board of Health’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate this 1-percentage point lower (6.30%) or 1 percentage point higher (8.30%) than the current discount rate:

	Discount Rate	Board of Health’s Proportionate Share of Net OPEB Liability(Asset)
1% Decrease	6.30%	\$ (154,749)
Current Discount Rate	7.30%	\$ (287,212)
1% Increase	8.30%	\$ (395,788)

OPEB Plan Fiduciary Net Position

Detailed information about the SEAD-OPEB plan’s fiduciary net position is available in the separately issued ERS comprehensive annual financial report which is publically available at www.ers.ga.gov/financials.

State OPEB Fund

Plan Description

Employees of State organizations as defined in Paragraph 45-18-25 of the Official Code of Georgia Annotated (O.C.G.A.) are provided OPEB through the State OPEB Fund – a cost-sharing multiple-employer defined benefit postemployment healthcare plan, reported as an employee trust fund and administered by a Board of Community Health (Board). Title 45 of the O.C.G.A. assigns the authority to establish and amend the benefit terms of the group health plan to the Board.

Benefits Provided

The State OPEB fund provides healthcare benefits for retirees and their dependents due under the group health plan for employees of State organizations (including technical colleges) and other entities authorized by law to contract with the Department of Community Health (DCH) for inclusion in the plan. Retiree medical eligibility is attained when an employee retires and is immediately eligible to draw a retirement annuity from the Employees’ Retirement System (ERS). If elected, dependent coverage starts on the same day as retiree coverage. Medicare-eligible retirees are offered Standard and Premium Medicare Advantage plan options. Non-Medicare eligible retiree plan options include Health Reimbursement Arrangement (HRA), Health Maintenance Organization (HMO) and a High Deductible Health Plan (HDHP). The State OPEB Fund also pays for administrative expenses of the fund. By law, no other use of the assets of the State OPEB Fund is permitted.

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

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) – (CONTINUED)

Contributions

As established by the Board, the State OPEB Fund is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur. Contributions to the State OPEB Fund from the Clarke County Board of Health were \$865,327 for the year ended June 30, 2019. Active employees are not required to contribute to the State OPEB Fund.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the State OPEB Fund

At June 30, 2019, Clarke County Board of Health reported a liability of \$3,879,177 for its proportionate share of the net OPEB liability related to the State OPEB Fund. The net OPEB liability was measured as of June 30, 2018. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2017. An expected total OPEB liability as of June 30, 2018, was determined using standard roll-forward techniques. Clarke County Board of Health's proportion of the net OPEB liability was actuarially determined based on employer contributions during the fiscal year ended June 30, 2018. At June 30, 2018, Clarke County Board of Health's proportion was .148310%, which was a decrease of .000464% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, Clarke County Board of Health recognized OPEB expense related to the State OPEB Fund of \$(276,621). At June 30, 2019, Clarke County Board of Health reported deferred outflows of resources and deferred inflows of resources related to the State OPEB Fund from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 305,098
Changes of assumptions	-	1,406,142
Net difference between projected and actual earnings on OPEB plan investments	89,669	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	160,404
Employer contributions subsequent to the measurement date	865,327	-
Totals	\$ 954,996	\$ 1,871,644

Clarke County Board of Health's contributions of \$865,327 subsequent to the measurement date are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending June 30:	
2020	\$ (594,389)
2021	(594,389)
2022	(462,300)
2023	(130,897)
2024	-
Thereafter	-

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

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) – (CONTINUED)

Actuarial Assumptions

The total OPEB liability of the State OPEB Fund as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date as of June 30, 2018:

Inflation	2.75 percent
Salary Increases:	Includes inflation
ERS	3.25 – 7.00%
Long-term Expected Rate of Return	7.30 percent, compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate:	
Pre-Medicare Eligible	7.50%
Medicare Eligible	5.50%
Ultimate Trend Rate:	
Pre-Medicare Eligible	4.75%
Medicare Eligible	4.75%
Year of Ultimate Trend Rate:	
Pre-Medicare Eligible	2028
Medicare Eligible	2022

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale BB as follows:

For ERS members: The RP-2000 Combined Mortality Table projected to 2025 with projection scale BB and set forward 2 years for both males and females is used for the period after service retirement and for dependent beneficiaries. The RP-2000 Disabled Mortality Table projected to 2025 with projection scale BB and set back 7 years for males and set forward 3 years for females is used for the period after disability retirement.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the pension systems, which covered the five year period ending June 30, 2014.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2017 valuation were based on a review of recent plan experience done concurrently with the June 30, 2017 valuation.

Projection of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

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

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) – (CONTINUED)

The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. During the fiscal year 2018, the State OPEB fund updated their investment strategy to a more long-term approach. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term expected real rate of return(1)</u>
Fixed Income	30.00%	(0.50)%
Domestic Large Stock	37.20	9.00
Domestic Mid Stocks	3.40	12.00
Domestic Small Stocks	1.40	13.50
International Developed Market Stocks	17.80	8.00
International Emerging Market Stocks	5.20	12.00
Alternatives	<u>5.00</u>	10.50
Total	100.00%	

(1) Rates shown are net of inflation

Discount Rate

The discount rate has changed since the prior measurement date from 3.60% to 5.22%. In order to measure the total OPEB liability for the State OPEB Fund, a single equivalent interest rate of 5.22% was used as the discount rate. This is comprised mainly of the yield or index rate for 20 year tax-exempt general obligation municipal bonds with an average rating of AA or higher (3.87% per the Bond Buyers Index). The projection of cash flows used to determine the discount rate assumed that contributions from members and from the employer will be made at the current level as averaged over the last five years, adjusted for annual projected changes in headcount. Projected future benefit payments for all current plan members were projected through 2118. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make OPEB payments for inactive employees through year 2040. Therefore, the calculated discount rate of 5.22% was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) – (CONTINUED)

Sensitivity of Clarke County Board of Health’s proportionate share of the net OPEB liability to changes in the discount rate

The following presents Clarke County Board of Health’s proportionate share of the net OPEB liability of the State OPEB Fund calculated using the discount rate of 5.22%, as well as what the Board of Health’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate this 1-percentage point lower (4.22%) or 1 percentage point higher (6.22%) than the current discount rate:

	<u>Discount Rate</u>	<u>Board of Health’s Proportionate Share of Net OPEB Liability</u>
1% Decrease	4.22%	\$ 4,608,600
Current Discount Rate	5.22%	\$ 3,879,177
1% Increase	6.22%	\$ 3,276,540

Sensitivity of Clarke County Board of Health’s proportionate share of the net OPEB liability to changes in the healthcare cost trend rates

The following presents Clarke County Board of Health’s proportionate share of the net OPEB liability of the State OPEB Fund, as well as what the Board of Health’s proportionate share of the net OPEB liability would be if it were calculated using healthcare trend rates that are 1-percentage point lower or 1 percentage point higher than the current healthcare trend rates:

	<u>Board of Health’s Proportionate Share of Net OPEB Liability</u>
1% Decrease	\$ 3,200,048
Current Discount Rate	\$ 3,879,177
1% Increase	\$ 4,709,777

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan’s fiduciary net position is available in the Comprehensive Annual Financial Report (CAFR) which is publicly available at <https://sao.georgia.gov/comprehensive-annual-financial-reports>.

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

NOTE 7 – LONG TERM LIABILITIES

Long term liability activity for the year ended June 30, 2019, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Net Pension Liability	\$ 6,262,863	\$ 172,260	\$ -	\$ 6,435,123
Net OPEB Liability	5,788,738	-	(2,196,773)	3,591,965
Compensated Absences	411,868	388,755	(375,325)	425,298
Total Long Term Liabilities	<u>\$12,463,469</u>	<u>\$ 561,015</u>	<u>\$ (2,572,098)</u>	<u>\$10,452,386</u>

The ending balance includes compensated absences due within one year of \$7,006.

NOTE 8 – SUBSEQUENT EVENTS

Clarke County Board of Health has evaluated subsequent events through November 12, 2019, which is the date the financial statements were available to be issued.

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

NOTE 9 - DUE FROM/TO DPH

The Clarke County Board of Health had the following amounts receivable and payable to the Georgia Department of Public Health as of June 30, 2019:

<u>PGM</u>	<u>Fiscal Year 2019:</u> <u>Financial Settlement:</u>	<u>Due From</u>	<u>Due to</u>	<u>Net</u>
1	Public Health	\$ 376,955	\$282,276	\$ 94,679
7	WIC Nutrition Education	12,262	-	12,262
9	WIC Breastfeeding	2,947	-	2,947
24	Childrens 1st 2	46,889	22,799	24,090
31	Community TB	31,125	12,846	18,279
44	HIV Prevention	11,260	5	11,255
56	Breastest and More	33,383	3,067	30,316
66	Immunization	7,566	6,218	1,348
76	Dental Health	2,148	882	1,266
89	HIV District Rent	8,342	-	8,342
94	Ryan White II	(6,294)	103	(6,397)
112	EI Service Coordination	40,070	12,773	27,297
170	Hypertension	9,807	2,462	7,345
208	Employee Worksite Wellness	1,137	3	1,134
245	EPI Capacity	5,931	5,135	796
270	PH Emergency Preparedness	15,436	35,229	(19,793)
271	Ryan White Part B Minority Aids Initiative	4,592	4,388	204
273	CDC/Cities Readiness Initiative	2,173	2,409	(236)
280	EPI Capacity Additional	4,543	1,350	3,193
283	STD Preventive Clinical Services	3,193	1,216	1,977
291	FP District Cadre Realignment	46,934	-	46,934
301	WIC Cost Pool	175,647	35,172	140,475
329	WIC Breastfeeding Peer Counseling	12,080	3,170	8,910
401	Family Planning	132,173	73,647	58,526
405	State Cervical Cancer Screening	38,287	459	37,828
409	Childrens Medical Services	71,765	68,324	3,441
443	WIC Dietetic Internship Support	646	192	454
461	UNHSI Salaries	4,153	3,895	258
464	State Breast and Cervical Cancer	15,742	1,571	14,171
466	State Tobacco Use Prevention	-	5,850	(5,850)
502	PCM Planner	(514)	5,850	(6,364)
543	Infants and Toddlers with Disabilities	24,135	11,809	12,326
566	HCEPPR Coordination	1,151	6,866	(5,715)
593	Arboviral Surveillance Support (ELC) ZIKA	556	336	220
627	DPH Infrastructure and Accreditation	-	45	(45)
643	WIC Direct	38,299	2,378	35,921
	FY 19 Financial Settlement	<u>1,174,979</u>	<u>613,185</u>	<u>561,794</u>

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

NOTE 9 - DUE FROM/TO DPH (CONTINUED)

<u>Audit Exceptions (Unspent Funds):</u>			
24	Childrens 1st	-	98 (98)
31	Community TB	-	54 (54)
44	HIV Prevention	-	1,443 (1,443)
56	Breastest and More	-	10,188 (10,188)
94	Ryan White Aids Project	-	2,817 (2,817)
112	Early Intervention	-	221 (221)
170	Hypertension	-	536 (536)
208	Employee Worksite Wellness	-	83 (83)
270	PH Emergency Preparedness	-	4,159 (4,159)
271	Ryan White Part B Minority AIDS Initiative	-	80 (80)
401	Family Planning	-	10,703 (10,703)
405	State Cervical Cancer Screening	-	4,017 (4,017)
409	Childrens Medical Services	-	3,647 (3,647)
464	State Breast and Cervical Cancer	-	5,397 (5,397)
502	PCM Planner	-	145 (145)
543	Infants and Toddlers with Disabilities	-	48 (48)
566	HCEPPR Coordination	-	72 (72)
643	WIC Direct	-	128 (128)
	FY 19 Audit Exceptions (Unspent Funds)	-	43,836 (43,836)
	Subtotal Fiscal Year 2019	1,174,979	657,021 517,958
 <u>Fiscal Year 2018:</u>			
24	Childrens 1st	-	5 (5)
31	Community TB	-	70 (70)
56	Breastest and More	-	646 (646)
94	Ryan White Aids Project	-	4,164 (4,164)
112	Early Intervention	-	1,108 (1,108)
270	PH Emergency Preparedness	-	1 (1)
273	CDC/Cities Readiness Intiative	-	248 (248)
301	WIC Cost Pool	-	304 (304)
401	Family Planning	-	4,088 (4,088)
405	State Cervical Cancer Screening	-	1,343 (1,343)
409	Childrens Medical Services	-	6,747 (6,747)
464	State Breast and Cervical Cancer	-	2,575 (2,575)
543	Infants and Toddlers with Disabilities	-	260 (260)
643	WIC Direct	-	1,406 (1,406)
	Subtotal Fiscal Year 2018	-	22,965 (22,965)

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

NOTE 9 - DUE FROM/TO DPH (CONTINUED)

<u>Fiscal Year 2017:</u>			
7	WIC Nutrition	-	1 (1)
31	Community TB	-	1,966 (1,966)
44	HIV Prevention	-	528 (528)
56	Breastest and More	-	2,694 (2,694)
94	Ryan White Aids Project	-	1,701 (1,701)
270	PH Emergency Preparedness	-	58 (58)
301	WIC Cost Pool	-	52 (52)
329	WIC BF Peer Counseling	-	292 (292)
401	Family Planning	-	3,877 (3,877)
409	Childrens Medical Services	-	2,606 (2,606)
464	State Breast and Cervical Cancer	-	169 (169)
485	Arboviral Surveillance (ZIKA)	-	127 (127)
502	PCM Planner	-	200 (200)
643	WIC Direct	-	1 (1)
	Subtotal Fiscal Year 2017	-	14,272 (14,272)
<u>Fiscal Year 2016:</u>			
7	WIC Nutrition Education	-	1,724 (1,724)
24	Childrens 1st 2	-	101 (101)
31	Community TB	-	31 (31)
56	Breastest and More	-	199 (199)
66	Immunization	-	20 (20)
94	Ryan White Aids Project	-	27 (27)
112	EI Service Coordination	-	713 (713)
270	PH Emergency Preparedness	-	1,122 (1,122)
273	CDC/Cities Readiness Initiative	-	913 (913)
280	EPI Capacity Additional	-	16 (16)
291	FP District Cadre Realignment	-	1,949 (1,949)
329	WIC BF Peer Counseling	-	38 (38)
401	Family Planning	-	7,075 (7,075)
409	Childrens Medical Services	-	25,441 (25,441)
460	Outpatient UNHSI/Audiology Support	-	28 (28)
461	UNHSI Salaries	-	1 (1)
464	State Breast and Cervical Cancer	-	2,145 (2,145)
498	PH Emergency Preparedness	-	325 (325)
502	PCM Planner	-	1 (1)
543	Infants and Toddlers with Disabilities	-	24 (24)
566	HCEPPR Coordination	-	4,030 (4,030)
	Subtotal Fiscal Year 2016	-	45,923 (45,923)

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

NOTE 9 - DUE FROM/TO DPH (CONTINUED)

<u>Fiscal Year 2015:</u>			
24	Childrens 1st 2	-	75 (75)
31	Community TB	-	26 (26)
44	HIV Prevention	-	35 (35)
56	Breastest and More	-	61 (61)
66	Immunization	-	13 (13)
112	EI Service Coordination	-	589 (589)
170	Hypertension	-	833 (833)
270	PH Emergency Preparedness	-	26 (26)
401	Family Planning	-	84 (84)
405	State Cervical Cancer	-	23 (23)
409	Childrens Medical Services	-	956 (956)
502	PCM Planner	-	10 (10)
643	WIC Direct	-	15 (15)
	Subtotal Fiscal Year 2015	<u>-</u>	<u>2,746 (2,746)</u>
<u>Fiscal Year 2014:</u>			
7	WIC Nutrition Education	-	10 (10)
24	Childrens 1st 2	-	898 (898)
56	Breastest and More	-	530 (530)
170	Hypertension	-	171 (171)
270	PH Emergency Preparedness	-	6 (6)
401	Family Planning	-	5 (5)
409	Children's Medical Service	-	496 (496)
567	PH Emergency Preparedness	-	1 (1)
	Subtotal Fiscal Year 2014	<u>-</u>	<u>2,117 (2,117)</u>
	TOTALS	<u>\$1,174,979</u>	<u>\$ 745,044 \$ 467,172</u>

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

(See Accompanying Independent Auditors' Report)

**CLARKE COUNTY BOARD OF HEALTH
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Fee Income	\$ -	\$ 50,213	\$ 1,941,787	\$ 1,891,574
DPH Grant-In-Aid	7,199,290	9,406,808	9,067,426	(339,382)
County-Participating	500,000	634,497	634,497	-
County-Nonparticipating	446,354	311,857	311,857	-
Nonqualifying Local Funds	1,384,632	1,430,909	1,427,640	(3,269)
Other Federal Funds	76,152	980,345	543,759	(436,586)
Intra/Inter Agency	-	106,727	106,727	-
Contracts	34,145	369,018	243,765	(125,253)
Nonqualifying Donations	-	270	271	1
	<u>9,640,573</u>	<u>13,290,644</u>	<u>14,277,729</u>	<u>987,085</u>
OTHER FINANCING SOURCES				
Operating transfers from Prior Year Program Income Fund	<u>1,465,217</u>	<u>1,758,772</u>	<u>1,758,774</u>	<u>2</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>11,105,790</u>	<u>15,049,416</u>	<u>16,036,503</u>	<u>987,087</u>
EXPENDITURES				
Direct Salaries	3,924,047	5,256,160	5,033,627	(222,533)
Inter/Intra Agency	669,010	669,010	669,010	-
Direct Fringe Benefits	2,333,155	3,000,175	2,864,420	(135,755)
Travel	78,099	120,980	113,796	(7,184)
Equipment	6,000	196,889	196,889	-
Computer Equipment	72,719	61,466	61,464	(2)
Other Operating	3,609,172	5,168,060	4,633,829	(534,231)
Indirect Costs	<u>413,588</u>	<u>576,676</u>	<u>571,843</u>	<u>(4,833)</u>
TOTAL EXPENDITURES	<u>11,105,790</u>	<u>15,049,416</u>	<u>14,144,878</u>	<u>(904,538)</u>
EXPENDITURES	<u>11,105,790</u>	<u>15,049,416</u>	<u>14,144,878</u>	<u>(904,538)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	1,891,625	<u>\$ 1,891,625</u>
OTHER FINANCING (USES)				
Operating transfer to Prior Year Program Income Fund			<u>(1,891,575)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)			<u>\$ 50</u>	

See accompanying notes to required supplementary schedules and accompanying independent auditor's report

**CLARKE COUNTY BOARD OF HEALTH
SCHEDULE OF EMPLOYER'S NET PENSION LIABILITY
JUNE 30, 2019**

	Employer's proportion of the net pension liability liability	Employer's proportionate share of the net pension liability	Employer's covered payroll during the measurement period	Employer's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2015	0.143094%	5,366,909	3,886,077	138.11%	77.99%
2016	0.162897%	6,599,606	4,163,977	158.49%	76.20%
2017	0.156390%	7,397,904	3,952,875	187.15%	72.34%
2018	0.154207%	6,262,863	4,128,305	151.71%	76.33%
2019	0.156533%	6,435,123	4,334,072	148.48%	76.68%

The schedule above is intended to show information for 10 years. Additional years will be displayed as they become available.

**CLARKE COUNTY BOARD OF HEALTH
SCHEDULE OF EMPLOYER'S PENSION CONTRIBUTIONS
JUNE 30, 2019**

	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Clarke County Board of Health's covered payroll	Contributions as a percentage of covered payroll
2015	817,894	817,894	-	3,886,077	21.05%
2016	903,486	903,486	-	3,952,875	22.86%
2017	941,159	941,159	-	4,128,305	22.80%
2018	986,963	986,963	-	4,334,072	22.77%
2019	1,069,843	1,069,843	-	4,742,942	22.56%

(Historical information prior to the implementation of GASB 67/68 is not required)

**CLARKE COUNTY BOARD OF HEALTH
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
FOR THE YEAR ENDED JUNE 30, 2019**

	Clarke County Board of Health's Proportion of the net OPEB liability/(asset)	Clarke County Board of Health's proportionate share of the net OPEB liability/(asset)	Employer's covered payroll during the measurement period	Employer's proportionate share of the net OPEB liability/(asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability/(asset)
<u>SEAD-OPEB:</u>					
2018	0.104892%	(272,620)	1,527,505	N/A	130.17%
2019	0.106121%	(287,212)	1,469,115	N/A	129.46%
<u>State OPEB Fund:</u>					
2018	0.148774%	6,061,358	4,128,305	146.82%	17.34%
2019	0.148310%	3,879,177	4,334,072	89.50%	31.48%

The schedule above is intended to show information for 10 years. Additional years will be displayed as they become available.

**CLARKE COUNTY BOARD OF HEALTH
SCHEDULE OF EMPLOYER'S OPEB CONTRIBUTIONS
JUNE 30, 2019**

	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Clarke County Board of Health's covered payroll	Contributions as a percentage of covered payroll
--	---	--	--	---	---

SEAD-OPEB:

2018	-	-	-	1,527,505	N/A
2019	-	-	-	1,469,115	N/A

State OPEB Fund:

2018	741,193	741,193	-	4,334,072	17.10%
2019	865,327	865,327	-	4,742,942	18.24%

Notes:

Historical information prior to the implementation of GASB 75 is not required. Schedule is intended to show information for 10 fiscal years. Additional years will be displayed as they become available.

**CLARKE COUNTY BOARD OF HEALTH
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2019**

NOTE 1 – BUDGET TO ACTUAL RECONCILIATION

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

Sources /inflows of resources:

Actual amounts (budgetary basis) of total revenues and other financing sources from the budgetary comparison schedule	\$ 16,036,503
---	---------------

Differences-budget to GAAP:

The Prior Year Program Income amount is a budgetary resource but is not a current year revenue for financial reporting purposes	<u>(1,758,774)</u>
---	---------------------

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances-governmental funds	<u>\$ 14,277,729</u>
--	----------------------

Uses/outflows of resources:

Actual amounts (budgetary basis) of total expenses from the budgetary comparison schedule	\$ 14,144,878
---	---------------

Differences-budget to GAAP:

The Health Department only budgets actual compensated absences which are paid and do not take into account the accrual of the current portion of the obligation	<u>(18,227)</u>
---	------------------

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances-governmental funds	<u>\$ 14,126,651</u>
--	----------------------

**CLARKE COUNTY BOARD OF HEALTH
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2019**

NOTE 2 – INDIVIDUAL PLAN INFORMATION

This note provides information about changes of benefit terms, changes of assumptions, and methods and assumptions used in calculations of actuarially determined contributions.

Employees Retirement System

Changes of assumptions – On December 17, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among the changes were the updates to rates of mortality, retirement, disability, withdrawal and salary increases.

On March 15, 2018, the Board adopted a new funding policy. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for June 30, 2017 actuarial valuation. In addition, based on the Board's new funding policy, the assumed investment rate of return was further reduced by 0.10% from 7.40% to 7.30% as of the June 30, 2018 measurement date.

SEAD-OPEB

Changes of assumptions – On December 17, 2015, the Board of Trustees adopted recommended changes to the economic and demographic assumptions utilized by the Plan. Primary among the changes were the updates to rates of mortality, retirement, disability, withdrawal and salary increases.

On March 15, 2018, the Board adopted a new funding policy. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for June 30, 2017 actuarial valuation. In addition, based on the Board's new funding policy, the assumed investment rate of return was further reduced by 0.10% from 7.40% to 7.30% as of the June 30, 2018 measurement date.

State OPEB Fund

Changes of benefit terms – In the June 30, 2010 actuarial valuation, there was a change of benefit terms to require Medicare-eligible recipients to enroll in a Medicare Advantage plan to receive the State subsidy.

Changes in Assumptions – In the revised June 30, 2017 actuarial valuation, there was a change relating to employee allocation. Employees were previously allocated based on their Retirement System membership, and currently employees are allocated based on their current employer payroll location.

In the June 30, 2015 actuarial valuation, decremental and underlying inflation assumptions were changed to reflect the Retirement Systems' experience studies.

In the June 30, 2012 actuarial valuation, a data audit was performed and data collection procedures and assumptions were changed.

**CLARKE COUNTY BOARD OF HEALTH
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2019**

NOTE 2 – INDIVIDUAL PLAN INFORMATION (CONTINUED)

Method and assumptions used in calculations of actuarially determined contributions – The actuarially determined contribution rates in the schedules of employers' and non-employers' contributions are calculated as of June 30, one to three years prior to the end of the fiscal year in which contributions are reported. The following actuarial methods and assumptions were used to determine the most recent contribution rates reported in those schedules:

	<u>ERS</u>	<u>SEAD-OPEB</u>
Actuarial Cost Method	Entry Age	Entry Age
Amortization Method	Level dollar, closed	Projected Unit Credit
Remaining Amortization Period	19.4 Years	Dollar Infinite
Asset Valuation Method	5-year smoothed market	Market Value of Assets
Inflation	2.75%	2.75%
Salary Increases	3.25% - 7.00%, including inflation	3.25%-7.00%, including inflation
Investment Rate of Return	7.5% net of pension plan investment expense, including inflation	7.5% net of pension plan investment expense, including inflation

	<u>State OPEB Fund</u>
Inflation	2.75%
Salary Increases-ERS	3.25 – 7.00%, including inflation
Long-term expected rate of return	7.30%, compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate:	
Pre-Medicare Eligible	7.50%
Medicare Eligible	5.50%
Ultimate trend rate:	
Pre-Medicare Eligible	4.75%
Medicare Eligible	4.75%
Year of Ultimate trend rate	
Pre-Medicare Eligible	2028
Medicare Eligible	2022

OTHER SUPPLEMENTARY INFORMATION

(See Accompanying Independent Auditors' Report)

CLARKE COUNTY BOARD OF HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Fiscal Year Ended June 30, 2019

Federal Grantor/Pass-through <u>Grantor/Program Title</u>	Federal <u>CFDA #</u>	Pass-through Entity Identifying <u>Number</u>	Federal <u>Expenditures</u>
U.S. Department of Health and Human Services:			
Direct Programs:			
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		\$ 543,759
Pass-through Programs from:			
<u>Georgia Department of Public Health:</u>			
TANF Cluster:			
Temporary Assistance for Needy Families	93.558	40500-001-19192636	808,439
Immunization Grants	93.268	40500-001-19192636	125,624
Preventive Health & Health Services Block Grant Funded Solely with Prevention and PH Funds	93.758	40500-001-19192636	107,240
HIV Prevention Activities-Health Dept Based	93.940	40500-001-19192636	241,698
Preventive Health Grants-STD Control Grants	93.977	40500-001-19192636	19,073
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	40500-001-19192636	715
HIV Care Formula Grants	93.917	40500-001-19192636	700,069
National Bioterrorism Hospital Preparedness Program	93.889	40500-001-19192636	62,664
Public Health Emergency Response: COOP Agreement for Emergency Response: Public Health Crisis Response	93.354	40500-001-19192636	3,097
Cancer Prevention & Control Programs for State, Territorial & Tribal Organizations	93.752	40500-001-19192636	123,779
Maternal and Child Health Services Block Grant to the States	93.994	40500-001-19192636	499,007
Project Grants and Coop Agreements for Bioterrorism Preparedness Response	93.069	40500-001-19192636	417,135
<u>Fulton County, Georgia</u>			
HIV Emergency Relief Project Grants	93.914		236,265
Total Pass-through Programs (HHS)			<u>3,344,805</u>
Total U.S. Department of Health & Human Services			<u>3,888,564</u>
U.S. Department of Education:			
Pass-through from Georgia Department of Public Health:			
Special Education-Grants for Infants and Families with Disabilities	84.181	40500-001-19192636	117,452
U.S. Department of Agriculture:			
Pass-through from Georgia Department of Public Health:			
Special Supplemental Food Program for Women, Infants and Children	10.557	40500-001-19192636	1,804,242
Total Expenditures of Federal Awards			<u>\$ 5,810,258</u>

See accompanying notes to schedule of expenditures of federal awards

CLARKE COUNTY BOARD OF HEALTH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2019

NOTE 1 - BASIS OF PRESENTATION

The preceding schedule of expenditures of federal awards includes the federal award activity of Clarke County Board of Health under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Clarke County Board of Health, it is not intended to and does not present the financial position or changes in financial position of Clarke County Board of Health.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (2) Clarke County Board of Health had a negotiated indirect cost rate for the fiscal year ending June 30, 2019 and thus elected to not use the 10% de minimis rate allowed under the Uniform Guidance.

NOTE 3 - TANF CLUSTER

The Temporary Assistance for Needy Families program (93.558) which is listed in the preceding schedule of expenditures of federal awards is part of a cluster which also includes CFDA number 93.714 (ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families State Programs). The Clarke County Board of Health made no expenditures under CFDA #93.714 thus it is not listed in the preceding schedule.

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 PUBLIC HEALTH-001
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 2,551,828	\$ 2,569,600	\$ 2,499,217	\$ (70,383)
County Participating	500,000	634,497	634,497	-
County Nonparticipating	446,354	311,857	311,857	-
Fee Collections	-	-	1,610,221	1,610,221
Intra/Inter Agency	-	106,727	106,727	-
Nonqualifying Donations	-	270	270	-
Nonqualifying Local Funds	<u>309,992</u>	<u>364,028</u>	<u>364,028</u>	<u>-</u>
TOTAL REVENUES	<u>3,808,174</u>	<u>3,986,979</u>	<u>5,526,817</u>	<u>1,539,838</u>
EXPENDITURES				
Direct Salaries	1,912,650	2,182,663	2,182,663	-
Direct Fringe Benefits	1,111,963	1,219,470	1,219,471	1
Equipment	-	87,850	87,850	-
Computer Equipment	72,719	34,584	34,583	(1)
Travel	31,614	33,200	33,200	-
Other Operating	1,458,722	1,193,877	1,119,679	(74,198)
Intra/Inter Agency	470,028	470,028	470,028	-
Indirect Costs	<u>215,695</u>	<u>230,524</u>	<u>230,524</u>	<u>-</u>
TOTAL EXPENDITURES	<u>5,273,391</u>	<u>5,452,196</u>	<u>5,377,998</u>	<u>(74,198)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,465,217)</u>	<u>(1,465,217)</u>	<u>148,819</u>	<u>1,614,036</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,465,217	1,465,217	1,465,217	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>(1,610,221)</u>	<u>(1,610,221)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,465,217</u>	<u>1,465,217</u>	<u>(145,004)</u>	<u>(1,610,221)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,815</u>	<u>\$ 3,815</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WIC NUTRITION EDUCATION-007
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 5,100	\$ 30,704	\$ 30,704	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>5,100</u>	<u>30,704</u>	<u>30,704</u>	<u>-</u>
TOTAL REVENUES	<u>5,100</u>	<u>30,704</u>	<u>30,704</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	3,000	6,915	6,915	-
Other Operating	2,100	23,789	23,789	-
Indirect Costs	-	-	-	-
	<u>5,100</u>	<u>30,704</u>	<u>30,704</u>	<u>-</u>
TOTAL EXPENDITURES	<u>5,100</u>	<u>30,704</u>	<u>30,704</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WIC BREASTFEEDING-009
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 1,180	\$ 13,356	\$ 13,355	\$ (1)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL REVENUES	<u>1,180</u>	<u>13,356</u>	<u>13,355</u>	<u>(1)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	260	649	649	-
Other Operating	920	12,707	12,706	(1)
Indirect Costs	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	<u>1,180</u>	<u>13,356</u>	<u>13,355</u>	<u>(1)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u> </u>	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL OTHER FINANCING SOURCES (USES)	<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 CHILDRENS 1ST 2-024
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 253,326	\$ 253,326	\$ 253,216	\$ (110)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	41,227	41,227
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Qualifying Donations	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>253,326</u>	<u>253,326</u>	<u>294,443</u>	<u>41,117</u>
TOTAL REVENUES				
EXPENDITURES				
Direct Salaries	137,832	141,878	141,879	1
Direct Fringe Benefits	86,202	85,784	85,784	-
Equipment	-	-	-	-
Travel	2,000	6,908	6,908	-
Other Operating	15,474	36,583	36,473	(110)
Computer Equipment	-	2,165	2,165	-
Indirect Costs	11,818	14,040	14,040	-
	<u>253,326</u>	<u>287,358</u>	<u>287,249</u>	<u>(109)</u>
TOTAL EXPENDITURES				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(34,032)</u>	<u>7,194</u>	<u>41,226</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	34,032	34,033	1
Operating Transfers Out	-	-	(41,227)	(41,227)
	<u>-</u>	<u>-</u>	<u>(7,194)</u>	<u>(41,226)</u>
TOTAL OTHER FINANCING SOURCES (USES)				
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 TB CASE MANAGEMENT-031
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 142,737	\$ 142,737	\$ 100,383	\$ (42,354)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>142,737</u>	<u>142,737</u>	<u>100,383</u>	<u>(42,354)</u>
TOTAL REVENUES				
EXPENDITURES				
Direct Salaries	45,000	15,471	15,471	-
Direct Fringe Benefits	27,674	8,661	8,661	-
Equipment	-	-	-	-
Travel	1,000	345	345	-
Other Operating	62,404	111,484	69,123	(42,361)
Computer Equipment	-	2,104	2,104	-
Indirect Costs	6,659	4,672	4,679	7
	<u>142,737</u>	<u>142,737</u>	<u>100,383</u>	<u>(42,354)</u>
TOTAL EXPENDITURES				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)				
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HIV PREVENTION INITIATIVE-044
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 55,048	\$ 255,048	\$ 241,698	\$ (13,350)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>55,048</u>	<u>255,048</u>	<u>241,698</u>	<u>(13,350)</u>
EXPENDITURES				
Direct Salaries	31,500	77,667	77,667	-
Direct Fringe Benefits	19,658	47,179	47,179	-
Computer Equipment	-	3,030	3,030	-
Travel	-	3,163	3,163	-
Other Operating	1,322	112,683	99,333	(13,350)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>2,568</u>	<u>11,326</u>	<u>11,326</u>	<u>-</u>
TOTAL EXPENDITURES	<u>55,048</u>	<u>255,048</u>	<u>241,698</u>	<u>(13,350)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 BREASTEST AND MORE-056
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 34,075	\$ 136,300	\$ 123,779	\$ (12,521)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Nonqualifying Donations	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>34,075</u>	<u>136,300</u>	<u>123,779</u>	<u>(12,521)</u>
TOTAL REVENUES	<u>34,075</u>	<u>136,300</u>	<u>123,779</u>	<u>(12,521)</u>
EXPENDITURES				
Direct Salaries	5,558	16,212	16,212	-
Direct Fringe Benefits	3,462	9,742	9,742	-
Equipment	-	-	-	-
Travel	100	-	-	-
Other Operating	23,369	103,686	91,165	(12,521)
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,586	6,660	6,660	-
	<u>34,075</u>	<u>136,300</u>	<u>123,779</u>	<u>(12,521)</u>
TOTAL EXPENDITURES	<u>34,075</u>	<u>136,300</u>	<u>123,779</u>	<u>(12,521)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 IMMUNIZATION-066
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 69,085	\$ 132,488	\$ 125,624	\$ (6,864)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>69,085</u>	<u>132,488</u>	<u>125,624</u>	<u>(6,864)</u>
EXPENDITURES				
Direct Salaries	22,500	47,417	47,417	-
Direct Fringe Benefits	14,149	28,398	28,398	-
Equipment	-	7,559	7,559	-
Travel	500	1,031	1,031	-
Other Operating	28,713	42,231	35,367	(6,864)
Computer Equipment	-	-	-	-
Indirect Costs	3,223	5,852	5,852	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>69,085</u>	<u>132,488</u>	<u>125,624</u>	<u>(6,864)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 ORAL HEALTH-076
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 9,800	\$ 9,800	\$ 9,789	\$ (11)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>9,800</u>	<u>9,800</u>	<u>9,789</u>	<u>(11)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Computer Equipment	-	-	-	-
Travel	2,021	2,659	2,659	-
Other Operating	7,322	6,662	6,651	(11)
Indirect Costs	457	479	479	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>9,800</u>	<u>9,800</u>	<u>9,789</u>	<u>(11)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HIV DISTRICT RENT-089
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 16,685	\$ 25,027	\$ 25,027	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>16,685</u>	<u>25,027</u>	<u>25,027</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	16,685	25,027	25,027	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
TOTAL EXPENDITURES	<u>16,685</u>	<u>25,027</u>	<u>25,027</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 RYAN WHITE AIDS PROJECT-094
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 459,492	\$ 656,470	\$ 633,703	\$ (22,767)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	14,020	15,861	1,841
Nonqualifying Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>459,492</u>	<u>670,490</u>	<u>649,564</u>	<u>(20,926)</u>
EXPENDITURES				
Direct Salaries	152,561	153,030	153,030	-
Direct Fringe Benefits	91,828	84,237	84,237	-
Equipment	-	5,417	5,417	-
Travel	13,950	18,978	18,978	-
Other Operating	187,153	385,853	363,086	(22,767)
Computer Equipment	-	6,789	6,789	-
Indirect Costs	14,000	17,936	17,936	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>459,492</u>	<u>672,240</u>	<u>649,473</u>	<u>(22,767)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
	-	(1,750)	91	1,841
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	1,750	1,750	-
Operating Transfers Out	-	-	(1,841)	(1,841)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>1,750</u>	<u>(91)</u>	<u>(1,841)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 EARLY INTERVENTION-112
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 141,927	\$ 141,927	\$ 138,840	\$ (3,087)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>141,927</u>	<u>141,927</u>	<u>138,840</u>	<u>(3,087)</u>
EXPENDITURES				
Direct Salaries	25,000	42,958	42,958	-
Direct Fringe Benefits	15,518	21,917	21,917	-
Equipment	-	2,919	2,919	-
Travel	300	1,060	1,060	-
Other Operating	88,367	61,109	58,022	(3,087)
Indirect Costs	<u>12,742</u>	<u>11,964</u>	<u>11,964</u>	<u>-</u>
TOTAL EXPENDITURES	<u>141,927</u>	<u>141,927</u>	<u>138,840</u>	<u>(3,087)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HYPERTENSION/SHAPP-170
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 33,567	\$ 133,567	\$ 94,446	\$ (39,121)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	33,567	133,567	94,446	(39,121)
EXPENDITURES				
Direct Salaries	13,664	51,332	51,332	-
Direct Fringe Benefits	10,740	31,689	31,689	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	8,051	46,546	7,425	(39,121)
Indirect Costs	1,112	4,000	4,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	33,567	133,567	94,446	(39,121)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> -	<hr/> -	<hr/> -	<hr/> -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 DISTRICT OPERATIONS-195
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ -	\$ -	\$ -	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Donations	-	-	1	1
Nonqualifying Local Funds	<u>1,074,640</u>	<u>1,065,479</u>	<u>1,062,209</u>	<u>(3,270)</u>
TOTAL REVENUES	<u>1,074,640</u>	<u>1,065,479</u>	<u>1,062,210</u>	<u>(3,269)</u>
EXPENDITURES				
Direct Salaries	505,076	473,541	473,541	-
Direct Fringe Benefits	312,828	279,714	279,714	-
Equipment	-	-	-	-
Travel	1,400	1,614	1,785	171
Other Operating	255,336	306,361	306,688	327
Computer Equipment	-	4,249	4,249	-
Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,074,640</u>	<u>1,065,479</u>	<u>1,065,977</u>	<u>498</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(3,767)</u>	<u>(3,767)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,767)</u>	<u>\$ (3,767)</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 EMPLOYEE WORKSITE WELLNESS PROGRAM-208
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 8,630	\$ 18,630	\$ 12,794	\$ (5,836)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>8,630</u>	<u>18,630</u>	<u>12,794</u>	<u>(5,836)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	100	100	-
Other Operating	8,226	17,930	12,094	(5,836)
Intra/Inter Agency	-	-	-	-
Indirect Costs	404	600	600	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>8,630</u>	<u>18,630</u>	<u>12,794</u>	<u>(5,836)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 RYAN WHITE PART A-225
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ -	\$ -	\$ -	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	11,607	12,478	871
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	26,645	361,518	236,265	(125,253)
Nonqualifying Local Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>26,645</u>	<u>373,125</u>	<u>248,743</u>	<u>(124,382)</u>
EXPENDITURES				
Direct Salaries	11,202	145,438	83,544	(61,894)
Direct Fringe Benefits	4,561	89,478	49,767	(39,711)
Equipment	-	-	-	-
Travel	1,209	9,475	6,340	(3,135)
Other Operating	9,673	113,363	94,985	(18,378)
Computer Equipment	-	655	655	-
Indirect Costs	<u>-</u>	<u>17,093</u>	<u>14,958</u>	<u>(2,135)</u>
TOTAL EXPENDITURES	<u>26,645</u>	<u>375,502</u>	<u>250,249</u>	<u>(125,253)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(2,377)</u>	<u>(1,506)</u>	<u>871</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	2,377	2,377	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>(871)</u>	<u>(871)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>2,377</u>	<u>1,506</u>	<u>(871)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 EPI CAPACITY-245
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 57,051	\$ 57,051	\$ 57,051	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>57,051</u>	<u>57,051</u>	<u>57,051</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	33,231	32,656	32,656	-
Direct Fringe Benefits	20,780	20,397	20,397	-
Computer Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	3,040	541	541	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	3,457	3,457	-
	<u>-</u>	<u>3,457</u>	<u>3,457</u>	<u>-</u>
TOTAL EXPENDITURES	<u>57,051</u>	<u>57,051</u>	<u>57,051</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 PH EMERGENCY PREPAREDNESS-270
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 391,439	\$ 397,119	\$ 390,403	\$ (6,716)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>391,439</u>	<u>397,119</u>	<u>390,403</u>	<u>(6,716)</u>
EXPENDITURES				
Direct Salaries	110,418	128,153	128,153	-
Direct Fringe Benefits	68,110	76,975	76,975	-
Equipment	-	34,740	34,740	-
Travel	3,000	799	799	-
Other Operating	191,650	137,049	130,333	(6,716)
Computer Equipment	-	-	-	-
Indirect Costs	18,261	19,403	19,403	-
TOTAL EXPENDITURES	<u>391,439</u>	<u>397,119</u>	<u>390,403</u>	<u>(6,716)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 RYAN WHITE PART B MINORITY AIDS INITIATIVE-271
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 48,752	\$ 70,263	\$ 66,366	\$ (3,897)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>48,752</u>	<u>70,263</u>	<u>66,366</u>	<u>(3,897)</u>
TOTAL REVENUES	<u>48,752</u>	<u>70,263</u>	<u>66,366</u>	<u>(3,897)</u>
EXPENDITURES				
Direct Salaries	14,000	33,500	33,500	-
Direct Fringe Benefits	8,368	20,178	20,178	-
Equipment	-	903	903	-
Travel	1,500	1,368	1,368	-
Other Operating	22,625	9,982	6,085	(3,897)
Computer Equipment	-	1,237	1,237	-
Indirect Costs	2,259	3,095	3,095	-
	<u>48,752</u>	<u>70,263</u>	<u>66,366</u>	<u>(3,897)</u>
TOTAL EXPENDITURES	<u>48,752</u>	<u>70,263</u>	<u>66,366</u>	<u>(3,897)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 BP 1-5 CITIES READINESS INITIATIVE-273
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 26,772	\$ 26,772	\$ 26,732	\$ (40)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>26,772</u>	<u>26,772</u>	<u>26,732</u>	<u>(40)</u>
TOTAL REVENUES	<u>26,772</u>	<u>26,772</u>	<u>26,732</u>	<u>(40)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	8,754	8,754	-
Travel	-	-	-	-
Other Operating	25,523	16,710	16,670	(40)
Computer Equipment	-	-	-	-
Indirect Costs	1,249	1,308	1,308	-
	<u>1,249</u>	<u>1,308</u>	<u>1,308</u>	<u>-</u>
TOTAL EXPENDITURES	<u>26,772</u>	<u>26,772</u>	<u>26,732</u>	<u>(40)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 EPI CAPACITY ADDITIONAL-280
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	3,323	5,963	5,963	-
Direct Fringe Benefits	2,082	3,219	3,219	-
Computer Equipment	-	549	549	-
Travel	-	-	-	-
Other Operating	6,234	5,206	5,206	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	3,361	63	63	-
TOTAL EXPENDITURES	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 STD PREVENTIVE CLINICAL SERVICES-283
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 13,507	\$ 21,618	\$ 19,073	\$ (2,545)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>13,507</u>	<u>21,618</u>	<u>19,073</u>	<u>(2,545)</u>
TOTAL REVENUES	<u>13,507</u>	<u>21,618</u>	<u>19,073</u>	<u>(2,545)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	12,877	20,562	18,468	(2,094)
Indirect Costs	630	1,056	605	(451)
	<u>13,507</u>	<u>21,618</u>	<u>19,073</u>	<u>(2,545)</u>
TOTAL EXPENDITURES	<u>13,507</u>	<u>21,618</u>	<u>19,073</u>	<u>(2,545)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 FP DISTRICT CADRE REALIGNMENT-291
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 139,423	\$ 139,423	\$ 138,674	\$ (749)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>139,423</u>	<u>139,423</u>	<u>138,674</u>	<u>(749)</u>
EXPENDITURES				
Direct Salaries	66,096	67,198	67,198	-
Direct Fringe Benefits	40,990	39,916	39,916	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	25,833	25,497	24,748	(749)
Intra/Inter Agency	-	-	-	-
Indirect Costs	6,504	6,812	6,812	-
TOTAL EXPENDITURES	<u>139,423</u>	<u>139,423</u>	<u>138,674</u>	<u>(749)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WIC COST POOL-301
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 390,804	\$ 1,349,513	\$ 1,349,512	\$ (1)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	7,500	7,500	7,500	-
State-Other	-	-	-	-
	<u>398,304</u>	<u>1,357,013</u>	<u>1,357,012</u>	<u>(1)</u>
TOTAL REVENUES				
	<u>398,304</u>	<u>1,357,013</u>	<u>1,357,012</u>	<u>(1)</u>
EXPENDITURES				
Direct Salaries	159,457	573,380	573,379	(1)
Direct Fringe Benefits	92,502	339,638	339,638	-
Intra/Inter Agency	-	-	-	-
Travel	-	-	-	-
Other Operating	146,345	443,995	443,995	-
Indirect Costs	-	-	-	-
	<u>398,304</u>	<u>1,357,013</u>	<u>1,357,012</u>	<u>(1)</u>
TOTAL EXPENDITURES				
	<u>398,304</u>	<u>1,357,013</u>	<u>1,357,012</u>	<u>(1)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 BREASTFEEDING PEER COUNSELING-329
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 35,217	\$ 136,312	\$ 131,575	\$ (4,737)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	35,217	136,312	131,575	(4,737)
	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURES				
Hourly Labor	18,796	95,487	95,487	-
Direct Fringe Benefits	1,438	7,305	7,305	-
Computer Equipment	-	-	-	-
Travel	1,000	5,945	5,945	-
Other Operating	12,340	21,446	16,709	(4,737)
Indirect Costs	1,643	6,129	6,129	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	35,217	136,312	131,575	(4,737)
	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 RYAN WHITE III-362
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ -	\$ -	\$ -	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	24,586	26,765	2,179
Nonqualifying Contracts	-	-	-	-
Qualifying Donations	-	-	-	-
Nonqualifying Local Funds	-	1,402	1,403	1
Other Federal Funds	<u>76,152</u>	<u>980,345</u>	<u>543,759</u>	<u>(436,586)</u>
TOTAL REVENUES	<u>76,152</u>	<u>1,006,333</u>	<u>571,927</u>	<u>(434,406)</u>
EXPENDITURES				
Direct Salaries	6,532	373,286	212,648	(160,638)
Direct Fringe Benefits	2,653	228,004	131,960	(96,044)
Equipment	-	7,514	7,514	-
Travel	2,541	11,072	6,969	(4,103)
Other Operating	64,426	364,525	190,100	(174,425)
Computer Equipment	-	1,254	1,254	-
Indirect Costs	-	<u>22,509</u>	<u>21,133</u>	<u>(1,376)</u>
TOTAL EXPENDITURES	<u>76,152</u>	<u>1,008,164</u>	<u>571,578</u>	<u>(436,586)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(1,831)</u>	<u>349</u>	<u>2,180</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	1,831	1,831	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>(2,180)</u>	<u>(2,180)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>1,831</u>	<u>(349)</u>	<u>(2,180)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 GA STD AAPPS PROJECT-367
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	707	1,850	1,850	-
Other Operating	1,200	52	52	-
Indirect Costs	93	98	98	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 FAMILY PLANNING-401
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 818,302	\$ 818,302	\$ 808,439	\$ (9,863)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	234,440	234,440
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>818,302</u>	<u>818,302</u>	<u>1,042,879</u>	<u>224,577</u>
EXPENDITURES				
Direct Salaries	196,988	136,264	136,264	-
Direct Fringe Benefits	116,150	83,214	83,214	-
Equipment	-	21,023	21,023	-
Travel	5,000	2,561	2,561	-
Other Operating	461,990	775,358	765,495	(9,863)
Computer Equipment	-	549	549	-
Indirect Costs	38,174	52,344	52,344	-
	<u>818,302</u>	<u>1,071,313</u>	<u>1,061,450</u>	<u>(9,863)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(253,011)</u>	<u>(18,571)</u>	<u>234,440</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	253,011	253,011	-
Operating Transfers Out	-	-	(234,440)	(234,440)
	<u>-</u>	<u>253,011</u>	<u>18,571</u>	<u>(234,440)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 STATE CERVICAL CANCER SCREENING-405
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 21,000	\$ 82,798	\$ 78,751	\$ (4,047)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>21,000</u>	<u>82,798</u>	<u>78,751</u>	<u>(4,047)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	358	358	-
Other Operating	20,020	78,394	74,347	(4,047)
Intra/Inter Agency	-	-	-	-
Indirect Costs	980	4,046	4,046	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>21,000</u>	<u>82,798</u>	<u>78,751</u>	<u>(4,047)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 CHILDRENS MEDICAL SERVICES-409
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
DPH-Grant in Aid	\$ 759,157	\$ 759,157	\$ 749,210	\$ (9,947)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	793	793
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>759,157</u>	<u>759,157</u>	<u>750,003</u>	<u>(9,154)</u>
EXPENDITURES				
Direct Salaries	238,505	255,421	255,421	-
Direct Fringe Benefits	148,062	150,471	150,471	-
Equipment	6,000	4,354	4,354	-
Travel	1,700	3,451	3,451	-
Other Operating	329,475	307,641	297,693	(9,948)
Computer Equipment	-	1,254	1,254	-
Indirect Costs	35,415	37,119	37,119	-
TOTAL EXPENDITURES	<u>759,157</u>	<u>759,711</u>	<u>749,763</u>	<u>(9,948)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(554)</u>	<u>240</u>	<u>794</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	554	554	-
Operating Transfers Out	-	-	(794)	(794)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>554</u>	<u>(240)</u>	<u>(794)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WIC DIETETIC-443
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 10,006	\$ 28,564	\$ 21,566	\$ (6,998)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>10,006</u>	<u>28,564</u>	<u>21,566</u>	<u>(6,998)</u>
TOTAL REVENUES	<u>10,006</u>	<u>28,564</u>	<u>21,566</u>	<u>(6,998)</u>
EXPENDITURES				
Direct Salaries	-	7,689	7,689	-
Direct Fringe Benefits	-	4,763	4,763	-
Equipment	-	-	-	-
Travel	2,766	2,899	2,899	-
Other Operating	6,773	12,208	5,210	(6,998)
Intra/Inter Agency	-	-	-	-
Indirect Costs	467	1,005	1,005	-
	<u>10,006</u>	<u>28,564</u>	<u>21,566</u>	<u>(6,998)</u>
TOTAL EXPENDITURES	<u>10,006</u>	<u>28,564</u>	<u>21,566</u>	<u>(6,998)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 OUTPATIENT UNHSI/AUDIOLOGY SUPPORT-460
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 24,802	\$ 24,802	\$ 24,802	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>24,802</u>	<u>24,802</u>	<u>24,802</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	11,953	11,933	11,933	-
Direct Fringe Benefits	7,489	7,477	7,477	-
Computer Equipment	-	608	608	-
Travel	600	448	448	-
Other Operating	3,603	3,124	3,124	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,157	1,212	1,212	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>24,802</u>	<u>24,802</u>	<u>24,802</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 OUTPATIENT UNHSI/AUDIOLOGY SUPPORT (SALARIES)-461
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
DPH-Grant in Aid	\$ 43,278	\$ 43,278	\$ 40,980	\$ (2,298)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>43,278</u>	<u>43,278</u>	<u>40,980</u>	<u>(2,298)</u>
TOTAL REVENUES	<u>43,278</u>	<u>43,278</u>	<u>40,980</u>	<u>(2,298)</u>
EXPENDITURES				
Direct Salaries	24,266	23,131	23,131	-
Direct Fringe Benefits	15,205	13,630	13,630	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	1,788	4,402	2,104	(2,298)
Indirect Costs	2,019	2,115	2,115	-
	<u>43,278</u>	<u>43,278</u>	<u>40,980</u>	<u>(2,298)</u>
TOTAL EXPENDITURES	<u>43,278</u>	<u>43,278</u>	<u>40,980</u>	<u>(2,298)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 STATE BREAST AND CERVICAL CANCER-464
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 17,456	\$ 90,752	\$ 85,323	\$ (5,429)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>17,456</u>	<u>90,752</u>	<u>85,323</u>	<u>(5,429)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	16,644	86,318	80,889	(5,429)
Computer Equipment	-	-	-	-
Indirect Costs	812	4,434	4,434	-
	<u>812</u>	<u>4,434</u>	<u>4,434</u>	<u>-</u>
TOTAL EXPENDITURES	<u>17,456</u>	<u>90,752</u>	<u>85,323</u>	<u>(5,429)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 STATE TOBACCO USE PREVENTION-466
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 65,000	\$ 65,500	\$ 65,500	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>65,000</u>	<u>65,500</u>	<u>65,500</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	35,880	36,509	36,509	-
Direct Fringe Benefits	22,409	22,790	22,790	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	4,606	4,560	4,560	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>2,105</u>	<u>1,641</u>	<u>1,641</u>	<u>-</u>
TOTAL EXPENDITURES	<u>65,000</u>	<u>65,500</u>	<u>65,500</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 PERINATAL PLANNING-502
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 65,000	\$ 65,000	\$ 53,454	\$ (11,546)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>65,000</u>	<u>65,000</u>	<u>53,454</u>	<u>(11,546)</u>
TOTAL REVENUES				
EXPENDITURES				
Direct Salaries	33,000	25,441	25,441	-
Direct Fringe Benefits	20,686	14,794	14,794	-
Equipment	-	-	-	-
Travel	113	-	-	-
Other Operating	8,169	22,268	10,722	(11,546)
Indirect Costs	3,032	2,497	2,497	-
	<u>65,000</u>	<u>65,000</u>	<u>53,454</u>	<u>(11,546)</u>
TOTAL EXPENDITURES				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)				
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 INFANTS AND TODDLERS WITH DISABILITIES-543
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 131,207	\$ 131,207	\$ 117,452	\$ (13,755)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>131,207</u>	<u>131,207</u>	<u>117,452</u>	<u>(13,755)</u>
EXPENDITURES				
Direct Salaries	75,000	69,061	69,061	-
Direct Fringe Benefits	46,553	40,710	40,710	-
Computer Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	9,654	21,436	7,681	(13,755)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>131,207</u>	<u>131,207</u>	<u>117,452</u>	<u>(13,755)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HCEPPR COORDINATION-566
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 76,287	\$ 77,801	\$ 62,664	\$ (15,137)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>76,287</u>	<u>77,801</u>	<u>62,664</u>	<u>(15,137)</u>
EXPENDITURES				
Direct Salaries	34,059	33,481	33,481	-
Direct Fringe Benefits	21,095	20,425	20,425	-
Equipment	-	-	-	-
Travel	158	130	130	-
Other Operating	17,416	19,964	5,706	(14,258)
Computer Equipment	-	-	-	-
Indirect Costs	3,559	3,801	2,922	(879)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>76,287</u>	<u>77,801</u>	<u>62,664</u>	<u>(15,137)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 ARBOVIRAL SURVEILLANCE SUPPORT (ELC) ZIKA-593
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 3,732	\$ 3,732	\$ 715	\$ (3,017)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>3,732</u>	<u>3,732</u>	<u>715</u>	<u>(3,017)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	200	-	-	-
Other Operating	3,350	3,701	684	(3,017)
Intra/Inter Agency	-	-	-	-
Indirect Costs	182	31	31	-
	<u>182</u>	<u>31</u>	<u>31</u>	<u>-</u>
TOTAL EXPENDITURES	<u>3,732</u>	<u>3,732</u>	<u>715</u>	<u>(3,017)</u>
EXCESS OF REVENUES OVER, (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 ENVIRONMENTAL HEALTH SERVICES-599
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 198,982	\$ 198,982	\$ 198,982	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>198,982</u>	<u>198,982</u>	<u>198,982</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	-	-	-	-
Intra/Inter Agency	198,982	198,982	198,982	-
Indirect Costs	-	-	-	-
TOTAL EXPENDITURES	<u>198,982</u>	<u>198,982</u>	<u>198,982</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 DPH INFRASTRUCTURE AND ACCREDITATION-627
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 500	\$ 500	\$ -	\$ (500)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
TOTAL REVENUES				
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	500	500	-	(500)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
TOTAL EXPENDITURES				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)				
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 ARBOVIRAL SURVEILLANCE SUPPORT-633
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 3,543	\$ 3,543	\$ 3,097	\$ (446)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>3,543</u>	<u>3,543</u>	<u>3,097</u>	<u>(446)</u>
TOTAL REVENUES	<u>3,543</u>	<u>3,543</u>	<u>3,097</u>	<u>(446)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	660	903	785	(118)
Other Operating	2,718	2,467	2,139	(328)
Intra/Inter Agency	-	-	-	-
Indirect Costs	165	173	173	-
	<u>165</u>	<u>173</u>	<u>173</u>	<u>-</u>
TOTAL EXPENDITURES	<u>3,543</u>	<u>3,543</u>	<u>3,097</u>	<u>(446)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WIC DIRECT-643
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 223,866	\$ 278,839	\$ 257,530	\$ (21,309)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL REVENUES	<u>223,866</u>	<u>278,839</u>	<u>257,530</u>	<u>(21,309)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	15,856	15,856	-
Computer Equipment	-	2,439	2,439	-
Travel	4,000	3,099	3,099	-
Other Operating	146,079	180,263	158,954	(21,309)
Indirect Costs	73,787	77,182	77,182	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	<u>223,866</u>	<u>278,839</u>	<u>257,530</u>	<u>(21,309)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u> </u>	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL OTHER FINANCING SOURCES (USES)	<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CLARKE COUNTY BOARD OF HEALTH
STATEMENT OF CHANGES IN FUND BALANCES
GOVERNMENTAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>OPERATING</u>	<u>PRIOR YEAR PROGRAM INCOME</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
FUND BALANCES, JULY 1, 2018	\$ 1,168,195	\$ 1,758,774	\$ 2,926,969
ADDITIONS:			
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	151,078	-	151,078
Transfer Prior Year Income-FY 2019	(1,891,575)	1,891,575	-
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES AND ADDITIONS	<u>(572,302)</u>	<u>\$ 3,650,349</u>	<u>3,078,047</u>
SUBTRACTIONS:			
Transfer Prior Year Income-FY 2018	1,758,774	(1,758,774)	-
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL DEDUCTIONS	<u>1,758,774</u>	<u>(1,758,774)</u>	<u>-</u>
FUND BALANCES - JUNE 30, 2019	<u>\$ 1,186,472</u>	<u>\$ 1,891,575</u>	<u>\$ 3,078,047</u>

**CLARKE COUNTY BOARD OF HEALTH
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

State of Georgia Department of Public Health Program/Grant Number	Program/ Grant Amount	Revenue Received During Grant Period	Expenditures During Grant Period	Due (To) From DPH at End of Grant Period
<u>Contract #40500-001-19192636</u>				
001 Public Health Program	\$ 2,499,217	\$ 2,404,538	\$ 2,499,217	\$ 94,679
007 WIC Nutrition Education	30,704	18,442	30,704	12,262
009 WIC Breastfeeding	13,355	10,408	13,355	2,947
024 Childrens 1st-2	253,216	229,224	253,216	23,992
031 TB Case Management	100,383	82,158	100,383	18,225
044 HIV Prevention Initiative	241,698	231,886	241,698	9,812
056 Breastest and More	123,779	103,651	123,779	20,128
066 Immunization	125,624	124,276	125,624	1,348
076 Oral Health	9,789	8,523	9,789	1,266
089 HIV District Rent	25,027	16,685	25,027	8,342
094 Ryan White Aids Project	633,703	642,917	633,703	(9,214)
112 Early Intervention	138,840	111,764	138,840	27,076
170 Hypertension	94,446	87,637	94,446	6,809
208 Employee Worksite Wellness	12,794	11,743	12,794	1,051
245 EPI Capacity	57,051	56,255	57,051	796
270 Public Health Emerg Preparedness	390,403	414,355	390,403	(23,952)
271 Ryan White Part B Minority Aids Initiative	66,366	66,242	66,366	124
273 Cities Readiness Initiative	26,732	26,968	26,732	(236)
280 EPI Capacity Additional	15,000	11,807	15,000	3,193
283 STD Preventive Clinical Services	19,073	17,096	19,073	1,977
291 FP District Cadre Realignment	138,674	91,740	138,674	46,934
301 WIC Cost Pool	1,349,512	1,209,037	1,349,512	140,475
329 Breastfeeding Peer Counseling	131,575	122,665	131,575	8,910
367 GA STD AAPPS Project	2,000	2,000	2,000	-
401 Family Planning	808,439	760,616	808,439	47,823
405 State Cervical Cancer Screening	78,751	44,940	78,751	33,811
409 Childrens Medical Services	749,210	749,416	749,210	(206)
443 WIC Dietetic	21,566	21,112	21,566	454
460 Outpatient UNHSI/Audiology Supp	24,802	24,802	24,802	-
461 UNHSI Salaries	40,980	40,722	40,980	258
464 State Breast & Cervical Cancer	85,323	76,549	85,323	8,774
466 State Tobacco Use Prevention	65,500	71,350	65,500	(5,850)
502 Perinatal Planning	53,454	59,963	53,454	(6,509)
543 Infants and Toddlers with Disabilities	117,452	105,174	117,452	12,278
566 HCEPPR Coordination	62,664	68,451	62,664	(5,787)
593 Arboviral Surveillance Support (ELC) ZIKA	715	495	715	220
599 Environmental Health Services	198,982	198,982	198,982	-
627 DPH Infrastructure and Accreditation	-	45	-	(45)
633 Arboviral Surveillance Support	3,097	3,097	3,097	-
643 WIC Direct	257,530	221,737	257,530	35,793
		<u>\$ 8,549,468</u>	<u>\$ 9,067,426</u>	<u>\$ 517,958</u>

CLARKE COUNTY BOARD OF HEALTH
 SCHEDULE OF VEHICLES
 FOR THE YEAR ENDED JUNE 30, 2019

<u>YEAR</u>	<u>MODEL</u>	<u>SERIAL NUMBER</u>	<u>TITLE</u>
2017	Toyota Prius	JTDKBRFU8H3044355	Clarke
2018	Toyota Sienna Van	5TDKZ3DC8JS921367	Clarke
2008	Toyota Sienna Van	5TDZK23C68S187871	Clarke
2011	Toyota Prius	JTDKN3DU9B1374368	Clarke
2012	Toyota Prius	JTDKN3DUOC5446472	Clarke
2012	Toyota Prius	JTDZN3EU2C3134047	Clarke
2013	Toyota Prius	JTDKN3DU8D5703766	Clarke
2014	Ford Van	1FBNE3BL6EDA03876	Clarke
2014	Toyota Prius	JTDKN3DU2E0377557	Clarke
2015	Toyota Prius	JTDKN3DU5F0450275	Clarke
2015	Ford Transit Van	NM0LS7FX1G1239112	Clarke
2016	Toyota Prius	JTDKDTB3XG1124254	Clarke
2018	Toyota Prius	JTDKBRFU6J3599441	Clarke
2018	Toyota Prius	JTDKBRFUXJ3064094	Clarke
2018	Toyota Prius	JTDKBRFU4J3589328	Clarke
2018	Toyota Prius	JTDKARFU5J3548919	Clarke
2019	Toyota Prius	JTDKARFU3K3079878	Clarke
2019	Toyota Sienna	5TDYZ3DC8KS016476	Clarke



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 Clarke County Board of Health
Athens, 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 of Clarke County Board of Health, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Clarke County Board of Health's basic financial statements and have issued our report thereon dated November 12, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Clarke 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Clarke County Board of Health's internal control. Accordingly, we do not express an opinion on the effectiveness of Clarke 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies (2019-01)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clarke 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*.

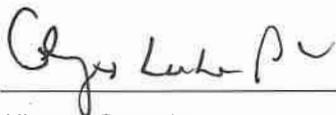
Clarke County Board of Health's Response to Findings

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

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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CLENNEY + LUKE, P.C.

A handwritten signature in cursive script, appearing to read "C. Luke", is written above a horizontal line.

Albany, Georgia
November 12, 2019



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

To the Clarke County Board of Health
Athens, Georgia

Report on Compliance for Each Major Federal Program

We have audited Clarke County Board of Health's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Clarke County Board of Health's major federal programs for the year ended June 30, 2019. Clarke County Board of Health's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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 Clarke 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Clarke County Board of Health's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Clarke 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, 2019.

Report on Internal Control over Compliance

Management of Clarke County Board of Health is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to

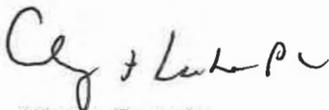
above. In planning and performing our audit of compliance, we considered Clarke County Board of Health's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Clarke County Board of Health's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CLENNEY + LUKE, PC



Albany, Georgia
November 12, 2019

CLARKE COUNTY BOARD OF HEALTH
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Auditor Reference

Number

2018-1 Financial Statement Preparation/Review - Not Corrected.

**CLARKE COUNTY BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

SECTION I - SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Clarke County Board of Health.
2. One significant deficiency disclosed during the audit of the financial statements is reported in the "Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards."
3. No instances of noncompliance material to the financial statements of Clarke County Board of Health, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. The auditor's report on compliance for the major federal awards programs for Clarke County Board of Health expresses an unmodified opinion on all major federal programs.
5. Identification of major programs:
 - CFDA # 93.917 HIV Care Formula Grants
 - CFDA # 10.557 Special Supplemental Nutrition Program for WIC
6. The threshold for distinguishing Types A and B programs was \$750,000.
7. Clarke County Board of Health qualified as a low-risk auditee.

SECTION II - FINANCIAL STATEMENT FINDINGS

2019-01 Financial Statement Preparation (Repeat Finding)

Condition:

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

Criteria:

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

Cause of Condition:

Management operates on Department of Public Health budgeting and reporting requirements and not on GAAP reporting requirements. Although management is knowledgeable in presenting GAAP based financial statements, the conversions and disclosures necessitated by GASB 34 requirements are complex for those not familiar with such matters.

Effect:

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

Recommendation:

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

**CLARKE COUNTY BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

Views of Responsible Officials and Planned Corrective Actions:

We acknowledge the condition described above. However, due to the fact that all reporting and budgeting is based on reporting requirements of DPH, it would not be cost beneficial to hire additional management personnel or train existing personnel to become proficient in the complexities presented by GASB 34 requirements. Management has obtained a general knowledge of such requirements over the years and continues to strive to further their understanding of the complexities of preparing governmental financial statements through additional training and educational opportunities.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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