

CLAYTON COUNTY BOARD OF HEALTH
JONESBORO, GEORGIA
REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

CLAYTON COUNTY BOARD OF HEALTH

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ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Clayton County Board of Health
Clayton County Board of Health
Jonesboro, Georgia

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Clayton County Board of Health, a component unit of Clayton County, Georgia, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Clayton County Board of Health's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Clayton County Board of Health, as of June 30, 2019, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 6), Budgetary Comparison Schedule - General Fund (pages 33 through 34), ERS Schedule of Proportionate Share of the Net Pension Liability (page 35), ERS Schedule of Contributions (page 36), SEAD-OPEB Schedule of Proportionate Share of the Net OPEB Liability (Asset) (page 38), SEAD-OPEB Schedule of Contributions (page 39), SHBP-OPEB Schedule of Proportionate Share of the Net OPEB Liability (page 41), and SHPB-OPEB Schedule of Contributions (page 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 opinions on the financial statements that collectively comprise Clayton County Board of Health's basic financial statements. The accompanying financial information listed as "Other Information" in the Table of Contents is presented for purposes of additional analysis and for the additional requirements under the Georgia Department of Public Health's External Entities Audit Standards and Sanctions Policy, and is not a required part of the 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 Budgetary Comparison Statements, Schedule of State Contractual Assistance 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 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 Budgetary Comparison Statements, Schedule of State Contractual Assistance and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 18, 2020, on our consideration of Clayton 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 Clayton County Board of Health's internal control over financial reporting and compliance.

ROBERT BAKER and ASSOCIATES



Certified Public Accountants

Albany, Georgia

February 18, 2020

CLAYTON COUNTY BOARD OF HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS

For The Fiscal Year Ended June 30, 2019

As management of Clayton County Board of Health, we offer readers of the Board's financial statements this narrative of the financial activities of the Organization for the fiscal year ended June 30, 2019. The analysis provides summary financial information for the Board of Health and should be read in conjunction with the Board of Health's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Board of Health's basic financial statements are made up of three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to the financial statements*.

Government Wide Financial Statements

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and business-type activities and the change in net position. The Board of Health operates Governmental Activities, which are primarily supported by federal and state grants, Medicaid and other revenues. The Board does not operate any Business-type Activities.

The **statement of net position** presents information on all assets and liabilities of the Board of Health, with the difference between assets and liabilities reported as net position. Net position are reported in three categories; 1) invested in capital assets, net of related debt, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental Activities separate from the assets, liabilities and net position of Business-type Activities. The Board of Health is considered a component unit of Clayton County, Georgia.

The **statement of activities** presents information on all revenues and expenses of the Board of Health and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the Board of Health. Governmental Activities financed by the Board of Health include Public Health, and all other health related programs administered by the Health District.

Fund Financial Statements

Fund financial statements present financial information for governmental funds, proprietary funds, and fiduciary funds. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures, and changes in fund balances** for all governmental funds. **Comparative statements of revenues and expenditures to budget** are provided for the Board of Health's Grants and Contracts that ended during the Fiscal Year. *Fund financial statements* provide more detailed information about the Board of Health's activities. Individual funds are established by the Board of Health to track revenues that are segregated for specific activities, comply with legal requirements, or account for the use of State and Federal grants.

All assets of the Board of Health are reported in the **statement of net position**. All liabilities, including future employee benefits obligated but not paid by the Board of Health, are included. The **statement of activities** includes depreciation on all long lived assets of the Board of Health. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to the Financial Statements

Notes to the financial statements provide additional detail concerning the financial activities and financial balances of the Board of Health. Additional information about the accounting practices of the Board of Health is included in the *notes to the financial statements*.

FINANCIAL HIGHLIGHTS

Total liabilities of the Board of Health exceeded total assets by \$3,876,008. Unrestricted net position for Governmental Activities was a deficit of \$5,053,252. Governmental Activities restricted net position was \$957,187. The net Investment in Capital Assets was \$220,057. Total liabilities were \$10,853,850, which include total non-current liabilities, which were Compensated Absences of \$313,287, Net Pension Liability of \$6,384,722, and Net OPEB Liability of \$3,628,202. Total net position increased \$2,888,763. All of this amount is attributable to governmental activities.

FINANCIAL ANALYSIS OF THE BOARD OF HEALTH

The Board of Health's net position increased by \$2,888,763 during the fiscal year. Current assets increased by 21.48% along with capital assets increasing by 17.46%. Current liabilities increased by 6.07% and non-current liabilities decreased by 22.56%.

The following schedule provides a summary of the assets, liabilities and net position of the Board of Health:

	Net Position Governmental Activities		Total Percentage Change
	<u>2019</u>	<u>2018</u>	
Current Assets	\$ 7,402,551	\$ 6,093,844	21.48%
Capital Assets	220,057	187,350	17.46%
Deferred Outflows	<u>2,242,720</u>	<u>1,929,156</u>	<u>16.25%</u>
Total Assets and Deferred Outflows	\$ <u>9,865,328</u>	\$ <u>8,210,350</u>	<u>20.16%</u>
Current Liabilities	\$ 527,639	\$ 497,426	6.07%
Non-Current Liabilities	10,326,211	13,335,205	(22.56%)
Deferred Inflows	<u>2,887,486</u>	<u>1,142,490</u>	<u>152.74%</u>
Total Liabilities and Deferred Inflows	\$ <u>13,741,336</u>	\$ <u>14,975,121</u>	(<u>8.24%</u>)
Net Position			
Invested in Capital Assets	\$ 220,057	\$ 187,350	17.46%
Restricted	957,187	1,119,044	(14.46%)
Unrestricted	(<u>5,053,252</u>)	(<u>8,071,165</u>)	<u>37.39%</u>
Total Net Position	\$ (<u>3,876,008</u>)	\$ (<u>6,764,771</u>)	<u>42.70%</u>

Total net position for Governmental Activities increased \$2,888,763.

The following is a schedule of the changes in net position of the Board of Health:

	Changes in Net Position Governmental Activities		Total Percentage Change
	<u>2019</u>	<u>2018</u>	
Revenues			
Operating Grants and Contributions	\$ 7,928,357	\$ 7,916,083	.16%
Charges for Services	<u>3,498,381</u>	<u>3,498,578</u>	(.01%)
Total Revenues	\$ <u>11,426,738</u>	\$ <u>11,414,661</u>	<u>.11%</u>
Expenses			
Public Health	\$ 2,282,984	\$ 2,514,319	(9.20%)
WIC Programs	795,548	1,482,127	(46.32%)
Bioterrorism Programs	401,523	395,827	1.44%
Early Intervention Programs	547,785	551,343	(.65%)
TANF Programs	286,316	269,558	6.22%
Other Programs	<u>4,223,819</u>	<u>4,172,028</u>	<u>1.24%</u>
Total Expenses	\$ <u>8,537,975</u>	\$ <u>9,385,202</u>	(9.03%)
Increase/(Decrease) in Net Position	\$ <u>2,888,763</u>	\$ <u>2,029,459</u>	<u>42.34%</u>

Governmental Revenues exceeded Expenses for FY19 by \$2,888,763.

Governmental Activities revenues increased .11% to \$11.4 million while governmental activities expenses decreased 9.03% to \$8.5 million. Grant-in-aid and county funding of \$7.2 million account for 63.28% of the Board of Health's total revenues. Salaries and Fringes of \$4.8 million account for 56.33% of the Board of Health's total expenses.

FUND FINANCIAL INFORMATION

Governmental Funds

General Fund

The Board of Health's General Fund is the main operating fund of the Board of Health. It is used to account for all financial resources that are not restricted by externally imposed requirements. As of June 30, 2019, total assets were \$7.4 million and total liabilities were \$.50 million. The ending unassigned fund balance, excluding the assigned and committed fund balances of \$957,187, is \$5,952,535. Total sources of funds, \$11,426,738 exceeded the total uses of funds of \$10,151,352 by \$1,275,386.

BUDGETS

Annual budgets for all programs are prepared on the modified accrual basis of accounting. The budgets are amended during the fiscal year to reflect changes in operations. Expenditures are monitored on a monthly basis to comply with funding limits and programmatic intent.

CAPITAL ASSETS ACTIVITY

The Board of Health's Capital Assets include only Furniture and Equipment. Clayton County, Georgia owns all Board of Health Facilities, except those rented from outside sources.

OTHER FINANCIAL INFORMATION

Requests for Information

This financial report is designed to provide a general overview of the Board of Health's finances. Questions concerning any information provided in the report or requests for additional financial information should be addressed to:

District Health Director
Clayton County Board of Health
1117 Battlecreek Road
Jonesboro, Georgia 30236

and/or

District Administrator
Clayton County Board of Health
1117 Battlecreek Road
Jonesboro, Georgia 30236

CLAYTON COUNTY BOARD OF HEALTH

STATEMENT OF NET POSITION

June 30, 2019

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Current Assets	
Cash	\$ 6,426,514
Due from Clayton County	370,542
Due from Other Agencies	121,646
Due from DPH	483,849
Total Current Assets	<u>\$ 7,402,551</u>
Capital assets, net of accumulated depreciation, where applicable	\$ 220,057
Total Assets	<u>\$ 7,622,608</u>
Deferred Outflows of Resources	
Pension Related	\$ 1,415,224
OPEB Related	827,496
Total Deferred Outflows of Resources	<u>\$ 2,242,720</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	\$ 101,320
Payroll Liabilities	593
Due to DPH	356,240
Due to Other Agencies	34,676
Compensated Absences	34,810
Total Current Liabilities	<u>\$ 527,639</u>
Non-Current Liabilities:	
Compensated Absences	\$ 313,287
Net Pension Liability	6,384,722
Net OPEB Liability	3,628,202
Total Non-Current Liabilities	<u>\$ 10,326,211</u>
Total Liabilities	<u>\$ 10,853,850</u>
Deferred Inflows of Resources	
Pension Related	\$ 543,937
OPEB Related	2,343,549
Total Deferred Inflows of Resources	<u>\$ 2,887,486</u>
NET POSITION	
Investment in Capital Assets	\$ 220,057
Restricted	957,187
Unrestricted	(5,053,252)
Total Net Position	<u>\$ (3,876,008)</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

CLAYTON COUNTY BOARD OF HEALTH

STATEMENT OF ACTIVITIES

For The Fiscal Year Ended June 30, 2019

Functions:	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contribution	Total Governmental Activities
Governmental Activities:				
Public Health	\$ 2,282,984	\$ 1,350,170	\$ 3,846,359	\$ 2,913,545
WIC Programs	795,548	-	795,548	-
Emergency Preparedness Programs	401,523	-	401,523	-
Early Intervention Programs	547,785	-	547,785	-
TANF Programs	286,316	24,494	247,479	(14,343)
Other Programs	4,223,819	2,123,717	2,089,663	(10,439)
	<u>\$ 8,537,975</u>	<u>\$ 3,498,381</u>	<u>\$ 7,928,357</u>	
		Change in Net Position		\$ 2,888,763
		Net Position - Beginning of Year		<u>(6,764,771)</u>
		Net Position - End of Year		<u>\$ (3,876,008)</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

CLAYTON COUNTY BOARD OF HEALTH
BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2019

ASSETS	<u>GENERAL FUND</u>
Current Assets	
Cash	\$ 6,426,514
Due from Clayton County	370,542
Due from Other Agencies	121,646
Due from DPH	483,849
Total Current Assets	<u>\$ 7,402,551</u>
Total Assets	<u><u>\$ 7,402,551</u></u>
LIABILITIES AND FUND BALANCE	
Current Liabilities	
Accounts Payable	\$ 101,320
Payroll Liabilities	593
Due to DPH	356,240
Due to Other Agencies	34,676
Total Current Liabilities	<u>\$ 492,829</u>
Fund Balance	
Unassigned	<u>\$ 5,952,535</u>
Assigned:	
Donations/Grants	\$ 42,346
Prior Year Income Fund	423,593
Total Assigned Fund Balance	<u>\$ 465,939</u>
Committed:	
Board Designated	491,248
Total Assigned and Committed Fund Balance	<u>\$ 957,187</u>
Total Fund Balance	<u>\$ 6,909,722</u>
Total Liabilities and Fund Balance	<u><u>\$ 7,402,551</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

CLAYTON COUNTY BOARD OF HEALTH
BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2019

Total Fund Balance of Governmental Funds	\$ 6,909,722
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the Fund Financial Statements	220,057
Deferred outflows of resources are not available for use in the current period and therefore, are not reported in the Fund Financial Statements.	2,242,720
Net pension accruals are not due and payable in the current period and therefore, are not reported in the Fund Financial Statements.	(6,384,722)
Net OPEB accruals are not due and payable in the current period and therefore, are not reported in the Fund Financial Statements.	(3,628,202)
Deferred inflows of resources are not available to pay for current liabilities and therefore, are not reported in the Fund Financial Statements.	(2,887,486)
Compensated absences are not due and payable in the current period and therefore, are not reported in the Fund Financial Statements.	<u>(348,097)</u>
Total Net Position of Governmental Activities	<u>\$ (3,876,008)</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

CLAYTON COUNTY BOARD OF HEALTH

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUNDS

For The Fiscal Year Ended June 30, 2019

	GENERAL FUND
REVENUES	
Georgia Department of Public Health:	
Grant-In-Aid	\$ 7,230,357
County Participating	698,000
Federal Contracts	989,977
Outpatient Medicaid	62,106
Outpatient Client Fees	306,977
Administrative Claiming	110,720
Miscellaneous Revenue	1,335
Environmental Health Fees	399,743
Intra/Inter Agency	1,624,560
Private Insurance	568
Qualifying Donations	13
Non-Qualifying Other Local Funds	2,382
TOTAL REVENUES	<u>\$ 11,426,738</u>
EXPENDITURES	
Salaries and Hourly	\$ 4,113,702
Fringe Benefits	2,276,503
Equipment	137,971
Travel	90,235
Supplies and Materials	298,141
Computer Software	960
Communications	75,859
Utilities	60,079
Repairs and Maintenance	5,070
Direct Client Benefits	88,632
Postage	7,673
Printing	1,854
Contracted Services	466,908
Rent	433,366
Other Operating Expenses	282,352
Pharmaceuticals	168,718
Intra/Inter Agency	392,101
Indirect Costs	1,251,228
TOTAL EXPENDITURES	<u>\$ 10,151,352</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,275,386
FUND BALANCE - BEGINNING OF YEAR	<u>5,634,336</u>
FUND BALANCE - END OF YEAR	<u>\$ 6,909,722</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

CLAYTON COUNTY BOARD OF HEALTH
STATEMENT OF CHANGES IN FUND BALANCE

For the Fiscal Year Ended June 30, 2019

	<u>UNASSIGNED FUND</u>	<u>ASSIGNED</u> <u>PRIOR YEAR INCOME</u>	<u>GRANTS/ DONATIONS</u>	<u>COMMITTED BOARD DESIGNATED FUND</u>	<u>TOTAL</u>
FUND BALANCES - JULY 1, 2018	\$ 4,515,292	\$ 565,581	\$ 45,644	\$ 507,819	\$ 5,634,336
ADDITIONS:					
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	1,437,243	-	-	-	1,437,243
Operating Transfers In	<u>-</u>	<u>423,593</u>	<u>-</u>	<u>-</u>	<u>423,593</u>
TOTAL FUND BALANCES AND ADDITIONS	\$ <u>5,952,535</u>	\$ <u>989,174</u>	\$ <u>45,644</u>	\$ <u>507,819</u>	\$ <u>7,495,172</u>
DEDUCTIONS					
Restricted Expenditures Operating Transfers Out	\$ -	\$ -	\$ 3,298	\$ 16,571	\$ 19,869
	<u>-</u>	<u>565,581</u>	<u>-</u>	<u>-</u>	<u>565,581</u>
TOTAL DEDUCTIONS	\$ <u>-</u>	\$ <u>565,581</u>	\$ <u>3,298</u>	\$ <u>16,571</u>	\$ <u>585,450</u>
FUND BALANCES - JUNE 30, 2019	\$ <u><u>5,952,535</u></u>	\$ <u><u>423,593</u></u>	\$ <u><u>42,346</u></u>	\$ <u><u>491,248</u></u>	\$ <u><u>6,909,722</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

CLAYTON COUNTY BOARD OF HEALTH

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES

For The Fiscal Year Ended June 30, 2019

Net Change in Fund Balances - Total Governmental Funds	\$	1,275,386
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciated expense. These amounts are detailed as follows:</p>		
Capital Outlay		75,283
Depreciation Expense		(42,576)
<p>Pension expense reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the Governmental Funds.</p>		
		426,669
<p>OPEB expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the Governmental Funds.</p>		
		1,122,922
<p>Compensated absences expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in Governmental Funds.</p>		
		<u>31,079</u>
Change in Net Position of Governmental Activities	\$	<u><u>2,888,763</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

CLAYTON COUNTY BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Summary of Significant Account Policies is presented to assist the reader in interpreting the financial statements. The policies are considered essential and should be read in conjunction with the accompanying financial statements.

The accounting policies of the Clayton County Board of Health conform to generally accepted accounting principles (GAAP) as applicable to governmental units. This report, the accounting systems and classification of accounts conform to standards of the Governmental Accounting Standards Board (GASB) or, where applicable, the Financial Accounting Standards Board (FASB).

The accounting policies of the Clayton County Board of Health are based upon accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with the subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of these accounting policies are described below.

Effective July 1, 2018, Clayton County Board of Health adopted the following GASB Statements:

GASB Statement 83, *Certain Asset Requirement Obligations*. Issued November 2016, this statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). GASB 83 will be effective for the fiscal year ending June 30, 2019. The Board of Health has no plans to retire tangible capital assets that fall under the framework of this statement, and therefore is not subject to the reporting requirements of GASB Statement 83.

GASB Statement 85, *Omnibus 2017*. This Statement was issued March 2017 to address various accounting matters that have been identified during implementation and application of certain GASB Statements. The Statement addresses a variety of topics including issues related to blending component units, goodwill fair value measurement and application, and post-employment benefits (pensions and other post-employment benefits [OPEB]).

GASB Statement 86, *Certain Debt Extinguishment Issues*. This Statement was issued May 2017 to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources-resources other than the proceeds of refunding debt-are placed in an irrevocable trust for the sole purpose of extinguishing debt. The Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for the debt that is defeased in substance. GASB Statement 86 was implemented for the fiscal year ended June 30, 2019, and there was no impact to the Board of Health's financial statements.

GASB Statement 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. This Statement was issued April 2018 to improve the information that is disclosed in the notes to the governmental financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. GASB Statement 88 was implemented for the fiscal year ending June 30, 2019.

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

FUTURE ADOPTION OF GASB PRONOUNCEMENTS

The following GASB pronouncements have been issued, but are not effective as of June 30, 2019:

GASB Statement 84, *Fiduciary Activities*. This statement was issued January 2017 to establish criteria for identifying fiduciary activities of all state and local governments. GASB Statement 84 will be effective for the fiscal year ending June 30, 2020.

GASB Statement 87, *Leases*. This statement was issued June 2017 to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments and increases the usefulness of governments' financial statements. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. GASB Statement 87 will be effective for the fiscal year ending June 30, 2021.

GASB Statement 90, *Majority Equity Interest - an amendment of GASB Statements No. 14 and No. 61*. Issued August 2018, the primary objective of this statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization; and to improve the relevance of financial statement information for certain component units. GASB Statement 90 will be effective for the fiscal year ending June 30, 2020.

REPORTING ENTITY

The Clayton County Board of Health is governed by the Clayton County Board of Health. These financial statements report only the financial activities of the Clayton County Board of Health. These financial statements are included as a discretely presented component unit of Clayton County, Georgia. The Board does not exercise any authority over any other entity which would require inclusion in these financial statements as required by GASB 14, the financial reporting entity.

GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the Agency. Governmental activities are normally supported by client fees and grant-in-aid from the Georgia Department of Public Health (DPH).

The Statement of Activities reports the expenses of a given function or activity and are offset by program revenues. Direct expenses are those that are clearly identifiable to activities within a specific function or identifiable program. Program revenues include 1.) Charges to clients for services provided by the Agency, and 2.) Grants and contributions that are restricted to meeting the operational requirement of a particular function or identifiable program as specified by DPH and other granting agencies. Intra/Inter agency revenues and expenses are not reflected in the Statement of Activities.

CLAYTON COUNTY BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Agency considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when the related liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded as expenditures only when payment is due.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

BASIS OF PRESENTATION

The financial transactions of the Board of Health are recorded in individual funds. 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/expenses.

GASB Statement 34 *Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments* sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Board of Health electively added funds, as major funds, which either had debt outstanding or specific community focus. The non-major governmental funds are combined in a single column in the fund financial statements. The Board of Health has no non-major governmental funds.

Governmental Funds

The measurement focus of the Governmental Funds (in the fund financial statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the major Governmental Funds of the Board of Health:

- The General Fund accounts for all of the Board of Health's services and is the primary operating unit of the Board of Health.

BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses 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.

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

The government-wide statements are presented on an accrual basis of accounting. The Governmental Funds in the fund financial statements are presented on a modified accrual basis.

Accrual

Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual

Under the modified basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the following 3 months. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt and compensated absences, if any, are recognized when due.

FUND BALANCES

Governmental funds report nonspendable fund balance for amounts that cannot be spent because they are either (a) not in spendable form; or (b) legally or contractually required to be maintained intact. Restricted fund balance is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Health's highest level of decision-making authority, the Board of Health. A formal resolution of the Board of Health is required to establish, modify, or rescind a fund balance commitment. The Board of Health reports assigned fund balance for amounts that are constrained by the Board's intent to be used for specific purposes, but are neither restricted nor committed. Unassigned fund balance is the residual amount remaining that does not meet any other criterion.

When the Board of Health incurs an expenditure for purposes for which various fund balance classifications can be used, it is the Board of Health's policy to use restricted fund balance first, then committed fund balance, assigned fund balance, and finally unassigned fund balance.

NET POSITION - Net position represents the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the Board of Health has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

The Board of Health applies restricted resources first when an expense is incurred for purposes which both restricted and unrestricted net position is available.

Clayton County Board of Health has no proprietary or fiduciary funds.

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

DEFERRED OUTFLOW/INFLOWS OF RESOURCES - In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Board of Health has two types of items that qualify for reporting in this category; (1) it is the change in proportion and differences between employer contributions and proportionate share of contributions for pensions and, (2) the Board of Health's contributions subsequent to the measurement date. These amounts are deferred and will be recognized as an outflow in the applicable period.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period (s) and so will not be recognized as an inflow of resources (revenue) until that time. The Board of Health has one type of item that qualifies for reporting in this category; the net difference between projected and actual earnings on pension plan investments. This amount is deferred and will be recognized as an inflow of resources in the period in which the amount becomes available.

CAPITAL ASSETS AND DEPRECIATION - GOVERNMENT-WIDE FINANCIAL STATEMENTS - Capital assets are recorded as follows for the Statement of Net Position and Statement of Activities:

The Board of Health's capital assets with useful lives of more than one year are stated at historical cost. Donated assets are stated at fair value on the date of the donation. The Board of Health capitalizes all assets with a cost of \$500 or more as purchased. The cost of normal repairs and maintenance that do not add to the asset value or materially extend the useful lives are not capitalized. Capital assets cumulative amounts include only those assets that the Board of Health holds title. Capital assets are depreciated using the straight-line method. Estimated useful lives, in years, for depreciable assets are as follows:

Computer Equipment	5
Furniture and Other Equipment	7

COMPENSATED ABSENCES - Amounts of vested or accumulated annual leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. Board of Health employees earn 10, 12 or 14 hours of annual leave per month depending on length of service. The maximum allowable accumulation is 360 hours for any one employee. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, "Accounting for Compensated Absences", no liability is recorded for nonvesting accumulated rights to receive sick pay benefits. Board of Health employees earn 10 hours per month sick leave up to a maximum of 720 hours. If an employee terminates he/she forfeits all accumulated sick leave.

Compensated absences are accrued and recorded as a liability on the government-wide financial statements. The annual change in the liability is reflected in the Statement of Activities.

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

PENSIONS - For the 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 Employee's Retirement System of Georgia (ERS) and additions to/deductions from ERS's 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.

BUDGETARY RESTRICTIONS - Line item budgets were developed as part of the grant agreements. Provisions were made for revision of the budgets during the year. The budgeted amounts shown in the accompanying statements reflect the original and final revised budgets for the grants. All budgets were prepared on the modified accrual basis of accounting.

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.

Certain significant estimates in this financial statement include:

- The collectability of consumer receivables.
- Medicaid revenue and receivables.
- Depreciation expense on Agency owned assets.
- Current portion of compensated absences payable.

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

RISK MANAGEMENT - All of the furniture and equipment of the Clayton County Board of Health is insured through an umbrella policy with the Clayton County Board of Commissioners.

The Clayton County Board of Health does not own any buildings.

NOTE 2 - DEPOSITS AND INVESTMENTS

Total deposits and investments as of June 30, 2019, are summarized as follows:

As reported in the Statement of Net Position:

Cash	\$ <u>6,426,514</u>
Cash deposited with financial institutions	\$ <u>6,687,472</u>

Interest rate risk. The Board of Health does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 2 - DEPOSITS AND INVESTMENTS - CONTINUED

Custodial credit risk - deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2019, the Board of Health did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

NOTE 3 - DUE FROM/TO DPH

The District 3, Unit 3, Clayton County Board of Health has grants and contracts receivable from and advances payable to the Georgia Department of Public Health (DPH) for the fiscal year ended June 30, 2019 as follows:

<u>Program Number</u>	<u>June 30, 2019</u>	<u>Due From</u>	<u>Due To</u>	<u>Net</u>
Public Health Master Agreement #40500-001-19192638				
001	Public Health	\$ 78,752	\$ 46,299	\$ 32,453
024	Children's 1 ST - 2nd	38,194	20,264	17,930
031	Community Based TB	29,197	16,800	12,397
044	HIV Prevention Initiative	23,177	24,604	(1,427)
056	Breast Test & More	11,265	1,471	9,794
066	Immunization Program	8,068	6,883	1,185
089	HIV District Rent	2,918	-	2,918
094	Ryan White Aids Project	26,909	24,013	2,896
112	Early Intervention Services Coordination	42,471	25,669	16,802
166	Georgia Personal Responsibility Education Program	20,851	9	20,842
245	EPI Capacity	9,238	3,960	5,278
270	BP1-5 Public Health Emergency Preparedness	34,237	35,612	(1,375)
271	Ryan White Part B Minority Aids Initiative	3,803	4,786	(983)
273	BP1-5 Cities Readiness Initiative (CRI)	489	1,937	(1,448)
280	EPI Capacity/Additional	1,649	1,350	299
283	STD Preventive Clinical Services	-	1,114	(1,114)
301	WIC Cost Pool	28,545	6,185	22,360
306	Youth Development Coordination	11,384	8,126	3,258
329	WIC Peer Breastfeeding	1,409	1,761	(352)
348	Step Up Step In	-	1	(1)
367	Comprehensive STD Program	3,795	2,525	1,270
405	State Cervical Cancer Screening	1,704	680	1,024
409	CP - Children's Medical Services	14,886	24,327	(9,441)
443	WIC Dietetic Internship Support Program	563	-	563

CLAYTON COUNTY BOARD OF HEALTH
 NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 3 - DUE FROM/TO DPH - CONTINUED

<u>Program</u> <u>Number</u>	<u>June 30, 2019</u>	<u>Due From</u>	<u>Due To</u>	<u>Net</u>
460	Outpatient UNHSI/Audio Support	\$ 2,977	\$ 1,900	\$ 1,077
461	UNHSI-Salaries	3,881	4,180	(299)
464	State Breast and Cervical Cancer Screenings	2,201	939	1,262
466	Health Promotion Initiative	6,192	2,814	3,378
514	Partnerships to Improve Birth Outcomes	3,943	14,267	(10,324)
543	Infants and Toddlers with Disabilities	33,879	23,952	9,927
566	HCEPPR - Coordinator	5,421	7,259	(1,838)
595	SNAP Education	5,636	-	5,636
599	Environmental Health Services	9,548	5,445	4,103
605	District 3-3 Clayton County Administrative Cadre	11,632	8,741	2,891
643	WIC Direct	<u>5,035</u>	<u>21,424</u>	<u>(16,389)</u>
		\$ <u>483,849</u>	\$ <u>349,297</u>	\$ <u>134,552</u>
Adjust Adjustments FY2019:				
031	Community Based TB	\$ -	\$ 995	\$ (995)
094	Ryan White Aids Project	-	1,540	(1,540)
306	Youth Development Coordination	-	675	(675)
329	WIC Peer Breastfeeding	-	124	(124)
461	UNHSI-Salaries	-	1,517	(1,517)
566	HCEPPR - Coordinator	-	689	(689)
643	WIC Direct	<u>-</u>	<u>1,403</u>	<u>(1,403)</u>
		\$ <u>-</u>	\$ <u>6,943</u>	\$ (<u>6,943</u>)
TOTAL		\$ <u>483,849</u>	\$ <u>356,240</u>	\$ <u>127,609</u>

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 4 - CAPITAL ASSETS

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

	<u>Balance</u> <u>June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2019</u>
Capital Assets Being Depreciated:				
Computer Equipment	\$ 1,177,137	\$ -	\$ -	\$ 1,177,137
Furniture and Other Equipment	732,131	6,512	-	738,643
Building Improvements	104,233	-	-	104,233
Vehicles	<u>-</u>	<u>68,771</u>	<u>-</u>	<u>68,771</u>
Total Capital Assets Being Depreciated	\$ <u>2,013,501</u>	\$ <u>75,283</u>	\$ <u>-</u>	\$ <u>2,088,784</u>
Less Accumulated Depreciation For:				
Computer Equipment	\$ 1,154,675	\$ 15,861	\$ -	\$ 1,170,536
Furniture and Other Equipment	648,038	17,294	-	665,332
Building Improvements	23,438	5,384	-	28,822
Vehicles	<u>-</u>	<u>4,037</u>	<u>-</u>	<u>4,037</u>
Total Accumulated Depreciation	\$ <u>1,826,151</u>	\$ <u>42,576</u>	\$ <u>-</u>	\$ <u>1,868,727</u>
Total Capital Assets Being Depreciated (Net)	\$ <u>187,350</u>	\$ <u>32,707</u>	\$ <u>-</u>	\$ <u>220,057</u>

NOTE 5 - COMPENSATED ABSENCES

At termination, employees are paid for any accumulated annual leave. The liability for accumulated annual leave at June 30, 2019 is estimated by management to be \$348,097. This amount includes \$24,737 for payroll tax liabilities related to the accrued leave.

The following is a schedule of changes in annual leave for the fiscal year ending June 30, 2019:

<u>July 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2019</u>
\$ <u>379,176</u>	\$ <u>-</u>	\$ <u>31,079</u>	\$ <u>348,097</u>

Forfeited leave is accumulated and according to certain provisions can be utilized for extended major illnesses and retirement. No sick leave is paid upon employee termination.

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 6 - RETIREMENT PLAN

Plan Description

The Employees' Retirement System (ERS) is a cost-sharing multiple-employer defined benefit pension plan 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 and its political subdivisions. 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.

Benefits Provided

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 July 1, 1982. 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, the 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.

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, post-retirement 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

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. Under the old plan, 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 Clayton County 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. The rates include the annual actuarially determined employer contribution of rate of 24.66% of

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 6 - RETIREMENT PLAN - CONTINUED

annual covered payroll for old and new plan members and 21.66% for GSEPS members, plus 0.12% adjustment for the HB 751 one-time benefit adjustment of 3% to retired state employees. 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.

The retirement contributions, under the Georgia State Employee Retirement System Plan, for the year ended June 30, 2019 were \$915,845, based on salaries of \$3,811,003. Contributions in the Georgia State Employee Retirement System Plan are fully vested to employees after ten (10) years of continuous service.

For the year ended June 30, 2019, the Clayton County Board of Health recognized pension expenses of \$433,303. At June 30, 2019, the Clayton County Board of Health reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

GASB 68

The following schedules reflect GASB Statement No. 68 reporting information:

Contributions made during the measurement period (fiscal year ended June 30, 2018): \$ 982,814

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

Employer's proportionate share of net pension liability	\$ 6,384,722
Employer's proportion of net pension liability	0.155307%
Increase/(Decrease) from proportion measured as of June 30, 2017	(0.012128%)
Employer's recognized pension expense	\$ 433,303

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 198,577	\$ -
Changes of assumptions	300,802	-
Net difference between projected and actual earnings on pension plan investments	-	147,135
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	396,802
Employer contributions subsequent to the measurement date	<u>915,845</u>	<u>-</u>
Total	\$ <u>1,415,224</u>	\$ <u>543,937</u>

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 6 - RETIREMENT PLAN - CONTINUED

Agency contributions subsequent to the measurement date of \$915,845 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2020	\$ 195,607
2021	70,163
2022	(244,587)
2023	(65,741)
2024	0
Thereafter	0

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 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%
Salary Increases	3.25-7.00%, including inflation
Investment rate of return	7.30%, 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 two (2) years for both males and females for service retirements and dependent beneficiaries. The RP-2000 Disability Mortality Table with future mortality improvement projected to 2025 with Society of Actuaries' projection scale BB and set back seven (7) years for males and set forward three (3) years for females was used for death after disability retirement. There is a margin for future mortality improvement 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 real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 6 - RETIREMENT PLAN - CONTINUED

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.

Discount Rate

The discount rate used to measure the collective total pension 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 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 pension 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 pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate:

	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
Employer's proportionate share of the net pension liability	\$ 9,081,330	\$ 6,384,722	\$ 4,087,143

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement Systems of Georgia Financial Report which is publically available at www.ers.ga.gov/financials.

NOTE 7 - OPEB LIABILITIES, OPEB EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB

GROUP TERM LIFE INSURANCE

At June 30, 2019, the Clayton County Board of Health reported a liability (asset) of \$(271,769) for its proportionate share of the 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 Clayton County 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 Clayton County Board of Health's proportion was 0.100415%, which was an increase (decrease) of (0.008281)% from its proportion measured as of June 30, 2017.

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 7 - OPEB LIABILITIES, OPEB EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

For the year ended June 30, 2019, the Clayton County Board of Health's recognized OPEB expense of \$(6,889). At June 30, 2019, the Clayton County Board of Health reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Contributions made during the measurement period (fiscal year ended June 30, 2018): \$ 0

Other Post-Employment Benefits (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs:

Employer's proportionate share of net OPEB liability (Asset)	\$ (271,769)
Employer's proportion of net OPEB liability	0.100415%
Increase/(Decrease) from proportion measured as of June 30, 2017	(0.008281%)
Employer's recognized OPEB expense	\$ (6,889)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,969	\$ -
Changes of assumptions	13,963	-
Net difference between projected and actual earnings on OPEB plan investments	-	44,929
Changes in proportion and differences between Employer contributions and proportionate share of contributions	20,505	-
Employer contributions subsequent to the measurement date	-	-
Total	\$ <u>37,437</u>	\$ <u>44,929</u>

Clayton County Board of Health contributions subsequent to the measurement date of \$0 are reported as deferred outflows of resources and will 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 related to OPEB will be recognized in OPEB expenses as follows:

Year ended June 30:		
2020	\$	12,013
2021	(2,026)
2022	(13,726)
2023	(3,753)
2024		0
Thereafter		0

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 7 - OPEB LIABILITIES, OPEB EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

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 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%
Salary Increases	Includes inflation
ERS	3.25-7.00%
GJRS	4.50%
LRS	N/A
Investment rate of return	7.30%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	N/A

Postretirement 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 for dependent beneficiaries. There is a margin for future mortality improvement 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 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 expenses 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.

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.

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 7 - OPEB LIABILITIES, OPEB EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

Sensitivity of the Employer's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

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

	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
Employer's proportionate share of the net OPEB liability	\$ (146,428)	\$ (271,769)	\$ (374,507)

OPEB Plan Fiduciary Net Position

Detailed information about the 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 HEALTH BENEFITS PLAN

At June 30, 2019, the Clayton County Board of Health reported a liability of \$3,899,971 for its proportionate share of the net OPEB liability. 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. The Clayton County Board of Health's proportion of the net OPEB liability 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 Clayton County Board of Health's proportion was 0.149105%, which was an increase (decrease) of (0.009855)% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Clayton County Board of Health's recognized OPEB expense of \$(416,123). At June 30, 2019, the Clayton County Board of Health reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Contributions made during the measurement period (fiscal year ended June 30, 2018): \$ 747,870

Other Post-Employment Benefits (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs:

Employer's proportionate share of collective net OPEB liability	\$ 3,899,971
Employer's proportion of collective net OPEB liability	0.149105%
Increase/(Decrease) from proportion measured as of June 30, 2017	(0.009855%)
Employer's recognized OPEB expense	\$ (416,123)

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 7 - OPEB LIABILITIES, OPEB EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 306,733
Changes of assumptions	-	1,413,679
Net difference between projected and actual earnings on OPEB plan investments	90,149	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	578,208
Employer contributions subsequent to the measurement date	699,910	-
Total	\$ <u>790,059</u>	\$ <u>2,298,620</u>

Clayton County Board of Health contributions subsequent to the measurement date of \$699,910 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 related to OPEB will be recognized in OPEB expenses as follows:

Year ended June 30:	
2020	\$ (735,592)
2021	(735,592)
2022	(572,815)
2023	(164,472)
2024	0
Thereafter	0

Actuarial Assumptions

The total OPEB liability 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 of June 30, 2018:

Inflation	2.75%
Salary Increases	Includes inflation
ERS	3.25-7.00%
JRS	4.50%
LRS	N/A
TRS	3.25-9.00%, including inflation
PSERS	N/A
Long-term rate of return	3.88%, compounded annually, net of investment expense, and including inflation

CLAYTON COUNTY BOARD OF HEALTH
 NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 7 - OPEB LIABILITIES, OPEB EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

Healthcare cost trend rate	
Pre-Medicare Eligible	7.75%
Medicare Eligible	5.75%
Ultimate trend rate	
Pre-Medicare Eligible	5.00%
Medicare Eligible	5.00%
Year of Ultimate trend rate	2022

Costs were determined using the Projected Unit Credit Actuarial Cost Method. The annual service cost is the present value of the portion of the projected benefit attributable to participation service during the upcoming year, and the actuarial accrued liability (AAL) is equal to the present value of the portion of the projected benefit attributable to service before the valuation date. Service from hire date through the date of full retirement was used in allocating costs.

Sensitivity of the Clayton County Board of Health's share of the collective net OPEB liability to changes in the discount rate:

	<u>1% Decrease</u> <u>(4.22%)</u>	<u>Current Discount</u> <u>Rate (5.22%)</u>	<u>1% Increase</u> <u>(6.22%)</u>
Employer's proportionate share of the net OPEB liability	\$ 4,633,304	\$ 3,899,971	\$ 3,294,104

Sensitivity of the Clayton County Board of Health's share of the collective net OPEB liability to changes in the healthcare cost trend rate:

	<u>1% Decrease</u>	<u>Current Healthcare</u> <u>Cost Trend Rate</u>	<u>1% Increase</u>
Employer's proportionate share of the net OPEB liability	\$ 3,217,202	\$ 3,899,971	\$ 4,735,023

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 www.sao.georgia.gov/comprehensive-annual-financial-reports.

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 8 - SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through February 18, 2020, the date on which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

CLAYTON COUNTY BOARD OF HEALTH

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

For The Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Georgia Department of Public Health				
Grant-In-Aid	\$ -	\$ -	\$ 7,230,357	\$ 7,230,357
County Participating	-	-	698,000	698,000
Federal Contracts	-	-	989,977	989,977
Outpatient Medicaid	-	-	62,106	62,106
Outpatient Client Fees	-	-	306,977	306,977
Administrative Claiming	-	-	110,720	110,720
Miscellaneous Revenue	-	-	1,335	1,335
Environmental Health Fees	-	-	399,743	399,743
Intra/Inter Agency	-	-	1,624,560	1,624,560
Private Insurance	-	-	568	568
Qualifying Donations	-	-	13	13
Non-Qualifying Other Local Funds	-	-	2,382	2,382
	<u>\$ -</u>	<u>\$ -</u>	<u>\$11,426,738</u>	<u>\$11,426,738</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ -	\$ 6,390,205	\$ 6,390,205
Equipment	-	-	137,971	137,971
Other Operating Expense	-	-	1,979,847	1,979,847
Inter/Intra Agency	-	-	392,101	392,101
Indirect Cost	-	-	1,251,228	1,251,228
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$10,151,352</u>	<u>\$10,151,352</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,275,386</u>	<u>\$ 1,275,386</u>

CLAYTON COUNTY BOARD OF HEALTH

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND - CONTINUED

For The Fiscal Year Ended June 30, 2019

Explanation of differences between budgetary information and GAAP Revenues and Expenditures:

Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule. \$ 11,426,738

Differences - budget to GAAP:

Fee Revenues that do not provide current financial resources -

Total Revenues as reported in the statement of activities. \$ 11,426,738

Actual amounts (budgetary basis) "total charges to appropriation" from the budgetary comparison schedule. \$ 10,151,352

Differences - budget to GAAP:

Assets are capitalized and depreciated in the GAAP statements. These amounts represent the adjustment necessary in the current period:

Capital Outlay	(75,283)
Depreciation Expense	42,576

Long Term Pension expenses do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds (426,669)

Long Term OPEB expenses do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds (1,122,922)

Long Term Compensated absences expenses do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds (31,079)

Total Expenses as reported in the Statement of Activities. \$ 8,537,975

CLAYTON COUNTY BOARD OF HEALTH

ERS EMPLOYER AGENCY - SCHEDULE OF PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY

For the Year Ended June 30

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's proportion of the net pension liability	0.155307%	0.167435%	0.177389%	0.017686%	0.018136%
Employer's proportionate share of the net pension liability	\$ 6,384,722	\$ 6,800,096	\$ 8,391,245	\$ 7,165,221	\$ 6,802,196
Employer's covered-employee payroll during the measurement period	\$ 3,811,003	\$ 4,380,521	\$ 4,456,606	\$ 4,443,995	\$ 4,414,108
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	167.53%	155.23%	188.29%	161.23%	154.10%
Plan fiduciary net position as a percentage of the total pension liability	76.68%	76.33%	72.34%	76.20%	77.99%

*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.

CLAYTON COUNTY BOARD OF HEALTH

ERS EMPLOYER AGENCY - SCHEDULE OF CONTRIBUTIONS
EMPLOYEES' RETIREMENT SYSTEM

For the Year Ended June 30

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Contactually required contribution	\$915,845	\$1,042,473	\$1,019,380	\$1,019,585	\$931,021	\$801,670	\$682,773	\$470,012	\$419,854	\$409,354
Contributions in relation to the contractually required contribution	\$915,845	\$1,042,473	\$1,019,380	\$1,019,585	\$931,021	\$801,670	\$682,773	\$470,012	\$419,854	\$409,354
Contribution deficiency(excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Agency's covered-employee payroll	\$3,811,003	\$4,380,521	\$4,456,606	\$4,443,955	\$4,414,108	\$4,529,177	\$4,746,466	\$4,688,261	\$4,359,067	\$3,437,723
Contributions as a percentage of covered-employee payroll	24.03%	23.80%	22.87%	22.94%	21.09%	17.70%	14.38%	10.03%	9.63%	11.91%

CLAYTON COUNTY BOARD OF HEALTH
ERS EMPLOYER AGENCY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For The Year Ended June 30, 2019

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.

CLAYTON COUNTY BOARD OF HEALTH

SEAD - OPEB EMPLOYER - SCHEDULE OF PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY (ASSET)

For the Year Ended June 30

	<u>2019</u>	<u>2018</u>
Employer's proportion of the net OPEB liability (asset)	0.100415%	0.108696%
Employer's proportionate share of the net OPEB liability (Asset)	\$ (271,769)	\$ (282,506)
Employer's covered-employee payroll	\$3,811,003	\$4,380,521
Employer's proportionate share of the net OPEB liability as a percentage of its covered payroll	7.13%	6.45%
Plan fiduciary net position as a percentage of the total OPEB liability	129.46%	130.17%

*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.

CLAYTON COUNTY BOARD OF HEALTH
 SEAD - OPEB EMPLOYER - SCHEDULE OF CONTRIBUTIONS
 OTHER POSTEMPLOYMENT BENEFITS

For the Year Ended June 30

	2019	2018
Contractually required contribution	\$0	\$0
Contributions in relation to the contractually required contribution	\$0	\$0
Contribution deficiency(excess)	\$0	\$0
Agency's covered-employee payroll	\$3,811,003	\$4,380,521
Contributions as a percentage of covered-employee payroll	0.00%	0.00%

*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.

CLAYTON COUNTY BOARD OF HEALTH
SEAD-OPEB EMPLOYER
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For The Year Ended June 30, 2019

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.

CLAYTON COUNTY BOARD OF HEALTH

SHBP - OPEB EMPLOYER - SCHEDULE OF PROPORTIONATE
SHARE OF THE NET OPEB LIABILITY

For the Year Ended June 30

	<u>2019</u>	<u>2018</u>
Employer's proportion of the collective net OPEB liability	0.149105%	0.158960%
Employer's proportionate share of the collective net OPEB liability	\$3,899,971	\$6,476,357
Employer's covered-employee payroll during the measurement period	\$3,811,003	\$4,380,521
Employer's proportionate share of the collective net OPEB liability as a percentage of its covered payroll	102.33%	147.84%
Plan fiduciary net position as a percentage of the total collective OPEB liability	31.48%	17.34%

*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.

CLAYTON COUNTY BOARD OF HEALTH

SHBP - OPEB EMPLOYER - SCHEDULE OF CONTRIBUTIONS
OTHER POSTEMPLOYMENT BENEFITS

For the Year Ended June 30

	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$699,910	\$747,870
Contributions in relation to the contractually required contribution	<u>\$699,910</u>	<u>\$747,870</u>
Contribution deficiency(excess)	<u>\$0</u>	<u>\$0</u>
Agency's covered-employee payroll	\$3,811,003	\$4,380,521
Contributions as a percentage of covered-employee payroll	18.37%	17.07%

*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.

CLAYTON COUNTY BOARD OF HEALTH

SHBP-OPEB EMPLOYER
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For The Year Ended June 30, 2019

Changes in 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 date audit was performed and data collection procedures and assumptions were changed.

OTHER INFORMATION

CLAYTON COUNTY BOARD OF HEALTH

PUBLIC HEALTH - 001

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 3,115,906	\$ 3,148,359	\$ 3,148,359	\$ -
County Participating	698,000	698,000	698,000	-
Outpatient Medicare Fees	1,651	1,651	542	(1,109)
Outpatient Medicaid Fees	191,553	191,553	16,760	(174,793)
Outpatient Client Fees	173,013	173,013	185,453	12,440
Administrative Claiming	-	-	110,720	110,720
Vital Records Fees	-	-	95,048	95,048
Environmental Fees	-	-	399,743	399,743
Medicaid DSPS	8,368	8,368	37,599	29,231
Medicaid PCM	3,384	3,384	1,120	(2,264)
Intra/Inter Agency	-	-	484,900	484,900
Non-Qualifying Other Local Funds	-	-	18,271	18,271
Qualifying Donations	1,320	1,320	14	(1,306)
Total Revenues	<u>\$ 4,193,195</u>	<u>\$ 4,225,648</u>	<u>\$ 5,196,529</u>	<u>\$ 970,881</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 2,709,885	\$ 2,709,885	\$ 1,990,449	\$ (719,436)
Equipment	51,375	51,375	58,839	7,464
Other Operating Expenditures	866,337	898,790	927,519	28,729
Intra/Inter Agency	565,598	565,598	392,101	(173,497)
Indirect Costs	-	-	527,453	527,453
Total Expenditures	<u>\$ 4,193,195</u>	<u>\$ 4,225,648</u>	<u>\$ 3,896,361</u>	<u>\$ (329,287)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,300,168</u>	<u>\$ 1,300,168</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ 535,746	\$ 535,746
Operating Transfers (Out)	-	-	(398,671)	(398,671)
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 137,075</u>	<u>\$ 137,075</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,437,243</u>	<u>\$ 1,437,243</u>

CLAYTON COUNTY BOARD OF HEALTH

CHILDREN'S 1ST - 2ND - 024

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

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				
Department of Public Health				
Grant-In-Aid	\$ 225,156	\$ 225,156	\$ 152,848	\$ (72,308)
Outpatient Fees	-	-	168	168
Total Revenues	<u>\$ 225,156</u>	<u>\$ 225,156</u>	<u>\$ 153,016</u>	<u>\$ (72,140)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 154,532	\$ 154,532	\$ 95,953	\$ (58,579)
Equipment	-	-	-	-
Other Operating Expenditures	35,072	35,072	21,511	(13,561)
Intra/Inter Agency	-	-	-	-
Indirect Costs	35,552	35,552	35,552	-
Total Expenditures	<u>\$ 225,156</u>	<u>\$ 225,156</u>	<u>\$ 153,016</u>	<u>\$ (72,140)</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>

CLAYTON COUNTY BOARD OF HEALTH

COMMUNITY BASED TB - 031

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 186,668	\$ 186,668	\$ 178,404	\$ (8,264)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 122,361	\$ 125,518	\$ 122,687	\$ (2,831)
Equipment	-	-	-	-
Other Operating Expenditures	34,832	31,675	26,242	(5,433)
Intra/Inter Agency	-	-	-	-
Indirect Costs	29,475	29,475	29,475	-
Total Expenditures	\$ 186,668	\$ 186,668	\$ 178,404	\$ (8,264)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

HIV PREVENTION INITIATIVE - 044

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

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				
Department of Public Health				
Grant-In-Aid	\$ 120,642	\$ 468,332	\$ 341,313	\$ (127,019)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 92,548	\$ 335,826	\$ 234,630	\$ (101,196)
Equipment	-	-	-	-
Other Operating Expenditures	16,030	93,520	67,697	(25,823)
Intra/Inter Agency	-	-	-	-
Indirect Costs	12,064	38,986	38,986	-
Total Expenditures	<u>\$ 120,642</u>	<u>\$ 468,332</u>	<u>\$ 341,313</u>	<u>\$ (127,019)</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

BREAST TEST & MORE - 056

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 17,163	\$ 50,676	\$ 44,970	\$ (5,706)
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
Other Operating Expenditures	17,163	45,384	39,678	(5,706)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	5,292	5,292	-
Total Expenditures	\$ 17,163	\$ 50,676	\$ 44,970	\$ (5,706)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

IMMUNIZATION PROGRAM - 066

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 76,482	\$ 118,284	\$ 114,211	\$ (4,073)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 55,900	\$ 86,082	\$ 88,011	\$ 1,929
Equipment	-	-	-	-
Other Operating Expenditures	7,081	13,525	7,523	(6,002)
Intra/Inter Agency	-	-	-	-
Indirect Costs	13,501	18,677	18,677	-
Total Expenditures	\$ 76,482	\$ 118,284	\$ 114,211	\$ (4,073)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

ORAL HEALTH - 076

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 83,148	\$ 83,148	\$ 83,148	\$ -
Outpatient Medicaid Fees	32,642	32,642	2,856	(29,786)
Outpatient Client Fees	14,655	14,655	7,069	(7,586)
Intra/Inter Agency	72,601	72,601	110,103	37,502
Total Revenues	<u>\$ 203,046</u>	<u>\$ 203,046</u>	<u>\$ 203,176</u>	<u>\$ 130</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 169,022	\$ 169,022	\$ 172,190	\$ 3,168
Equipment	-	-	-	-
Other Operating Expenditures	10,099	20,602	7,639	(12,963)
Intra/Inter Agency	-	-	-	-
Indirect Costs	23,925	13,422	13,422	-
Total Expenditures	<u>\$ 203,046</u>	<u>\$ 203,046</u>	<u>\$ 193,251</u>	<u>\$ (9,795)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,925</u>	<u>\$ 9,925</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	(9,925)	(9,925)
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,925)</u>	<u>\$ (9,925)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLAYTON COUNTY BOARD OF HEALTH

HIV DISTRICT RENT - 089

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 8,755	\$ 11,673	\$ 11,673	\$ -
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
Other Operating Expenditures	8,755	11,673	11,673	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
Total Expenditures	<u>\$ 8,755</u>	<u>\$ 11,673</u>	<u>\$ 11,673</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

RYAN WHITE AIDS PROJECT - 094

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 266,811	\$ 345,372	\$ 293,593	\$ (51,779)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 230,348	\$ 199,701	\$ 170,820	\$ (28,881)
Equipment	-	-	-	-
Other Operating Expenditures	36,463	145,671	122,773	(22,898)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
Total Expenditures	\$ 266,811	\$ 345,372	\$ 293,593	\$ (51,779)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

EARLY INTERVENTION SERVICES COORDINATION - 112

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

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				
Department of Public Health				
Grant-In-Aid	<u>\$ 285,207</u>	<u>\$ 285,207</u>	<u>\$ 283,503</u>	<u>\$ (1,704)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 227,540	\$ 227,540	\$ 224,486	\$ (3,054)
Equipment	-	-	-	-
Other Operating Expenditures	12,633	12,633	13,983	1,350
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>45,034</u>	<u>45,034</u>	<u>45,034</u>	<u>-</u>
Total Expenditures	<u>\$ 285,207</u>	<u>\$ 285,207</u>	<u>\$ 283,503</u>	<u>\$ (1,704)</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>

CLAYTON COUNTY BOARD OF HEALTH

GEORGIA PERSONAL RESPONSIBILITY EDUCATION PROGRAM - 166

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

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				
Department of Public Health				
Grant-In-Aid	\$ 22,500	\$ 34,083	\$ 25,398	\$ (8,685)
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
Other Operating Expenditures	22,500	34,083	25,398	(8,685)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
Total Expenditures	<u>\$ 22,500</u>	<u>\$ 34,083</u>	<u>\$ 25,398</u>	<u>\$ (8,685)</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

DISTRICT OPERATIONS - 195

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Intra/Inter Agency	\$ 1,031,813	\$ 1,129,254	\$ 1,029,557	\$ (99,697)
Qualifying Local Funds	1,765	1,765	2,382	617
Total Revenues	<u>\$ 1,033,578</u>	<u>\$ 1,131,019</u>	<u>\$ 1,031,939</u>	<u>\$ (99,080)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 850,832	\$ 826,833	\$ 876,748	\$ 49,915
Equipment	-	25,500	6,455	(19,045)
Other Operating Expenditures	182,746	278,686	148,736	(129,950)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
Total Expenditures	<u>\$ 1,033,578</u>	<u>\$ 1,131,019</u>	<u>\$ 1,031,939</u>	<u>\$ (99,080)</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

EMPLOYEE WORKSITE WELLNESS PROGRAM - 208

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

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				
Department of Public Health				
Grant-In-Aid	\$ 10,010	\$ 10,010	\$ 9,559	\$ (451)
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
Other Operating Expenditures	10,010	10,010	9,559	(451)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
Total Expenditures	<u>\$ 10,010</u>	<u>\$ 10,010</u>	<u>\$ 9,559</u>	<u>\$ (451)</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

EPI CAPACITY - 245

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

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				
Department of Public Health				
Grant In Aid	<u>\$ 57,051</u>	<u>\$ 57,051</u>	<u>\$ 57,051</u>	<u>\$ -</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 52,636	\$ 52,636	\$ 55,133	\$ 2,497
Equipment	-	-	-	-
Other Operating Expenditures	4,415	4,415	1,918	(2,497)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
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)	-	-	-	-
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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

BP1-5 PUBLIC HEALTH EMERGENCY PREPAREDNESS - 270

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 395,696	\$ 402,282	\$ 384,721	\$ (17,561)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 291,624	\$ 296,475	\$ 284,164	\$ (12,311)
Equipment	-	-	-	-
Other Operating Expenditures	60,124	61,859	56,609	(5,250)
Intra/Inter Agency	-	-	-	-
Indirect Costs	43,948	43,948	43,948	-
Total Expenditures	\$ 395,696	\$ 402,282	\$ 384,721	\$ (17,561)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

RYAN WHITE PART B MINORITY AIDS INITIATIVE - 271

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

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				
Department of Public Health				
Grant-In-Aid	\$ 67,174	\$ 53,174	\$ 37,210	\$ (15,964)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 57,110	\$ 44,742	\$ 34,384	\$ (10,358)
Equipment	-	-	-	-
Other Operating Expenditures	10,064	8,432	2,826	(5,606)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
Total Expenditures	<u>\$ 67,174</u>	<u>\$ 53,174</u>	<u>\$ 37,210</u>	<u>\$ (15,964)</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

BP1-5 CITIES READINESS INITIATIVE (CRI) - 273

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

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				
Department of Public Health				
Grant-In-Aid	\$ 21,520	\$ 21,520	\$ 16,802	\$ (4,718)
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
Other Operating Expenditures	21,520	21,520	16,802	(4,718)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
Total Expenditures	<u>\$ 21,520</u>	<u>\$ 21,520</u>	<u>\$ 16,802</u>	<u>\$ (4,718)</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

EPI CAPACITY/ADDITIONAL - 280

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

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				
Department of Public Health				
Grant-In-Aid	\$ 15,000	\$ 15,000	\$ 14,445	\$ (555)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 13,222	\$ 13,222	\$ 12,667	\$ (555)
Equipment	-	-	-	-
Other Operating Expenditures	-	-	-	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,778	1,778	1,778	-
Total Expenditures	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 14,445</u>	<u>\$ (555)</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

STD PREVENTIVE CLINICAL SERVICES - 283

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 15,000	\$ 12,383	\$ 3,413	\$ (8,970)
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
Other Operating Expenditures	1,000	1,955	-	(1,955)
Intra/Inter Agency	-	-	-	-
Indirect Costs	14,000	10,428	3,413	(7,015)
Total Expenditures	\$ 15,000	\$ 12,383	\$ 3,413	\$ (8,970)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)				
	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

FAMILY PLANNING DISTRICT CADRE - 291

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 29,162	\$ 29,162	\$ 29,162	\$ -
EXPENDITURES				
Salaries and Fringe Benefits	\$ 29,162	\$ 25,205	\$ 24,557	\$ (648)
Equipment	-	-	-	-
Other Operating Expenditures	-	-	-	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	3,957	4,605	648
Total Expenditures	\$ 29,162	\$ 29,162	\$ 29,162	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

WIC COST POOL - 301

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 140,739	\$ 751,461	\$ 497,399	\$ (254,062)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 140,739	\$ 751,461	\$ 497,399	\$ (254,062)
Equipment	-	-	-	-
Other Operating Expenditures	-	-	-	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
Total Expenditures	\$ 140,739	\$ 751,461	\$ 497,399	\$ (254,062)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

YOUTH DEVELOPMENT COORDINATION - 306

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 85,700	\$ 85,700	\$ 75,036	\$ (10,664)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 69,585	\$ 69,585	\$ 68,962	\$ (623)
Equipment	-	-	-	-
Other Operating Expenditures	16,115	16,115	6,074	(10,041)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
Total Expenditures	\$ 85,700	\$ 85,700	\$ 75,036	\$ (10,664)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

WIC PEER BREASTFEEDING - 329

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health Grant-In-Aid	\$ 58,695	\$ 58,695	\$ 22,928	\$ (35,767)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 29,450	\$ 29,450	\$ 19,268	\$ (10,182)
Equipment	-	-	-	-
Other Operating Expenditures	29,245	29,245	3,660	(25,585)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
Total Expenditures	\$ 58,695	\$ 58,695	\$ 22,928	\$ (35,767)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

STEP UP STEP IN - 348

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 20,000	\$ 3,000	\$ 2,999	\$ (1)
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
Other Operating Expenditures	19,000	3,000	2,999	(1)
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,000	-	-	-
Total Expenditures	<u>\$ 20,000</u>	<u>\$ 3,000</u>	<u>\$ 2,999</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)	-	-	-	-
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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

COMPREHENSIVE STD PROGRAM - 367

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 28,061	\$ 58,122	\$ 55,043	\$ (3,079)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 25,823	\$ 51,701	\$ 50,832	\$ (869)
Equipment	-	-	-	-
Other Operating Expenditures	849	5,032	2,822	(2,210)
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,389	1,389	1,389	-
Total Expenditures	\$ 28,061	\$ 58,122	\$ 55,043	\$ (3,079)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

CP FAMILY PLANNING - 401

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 172,443	\$ 172,443	\$ 172,443	\$ -
Outpatient Medicaid Fees	5,000	5,000	3,186	(1,814)
Family Planning Fees	45,000	45,000	21,271	(23,729)
Fees-Private Insurance	320	320	37	(283)
Total Revenues	<u>\$ 222,763</u>	<u>\$ 222,763</u>	<u>\$ 196,937</u>	<u>\$ (25,826)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 173,711	\$ 173,711	\$ 179,424	\$ 5,713
Equipment	-	-	-	-
Other Operating Expenditures	21,823	21,823	4,627	(17,196)
Intra/Inter Agency	-	-	-	-
Indirect Costs	27,229	27,229	27,229	-
Total Expenditures	<u>\$ 222,763</u>	<u>\$ 222,763</u>	<u>\$ 211,280</u>	<u>\$ (11,483)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,343)</u>	<u>\$ (14,343)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ 28,071	\$ 28,071
Operating Transfers (Out)	-	-	(13,728)	(13,728)
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,343</u>	<u>\$ 14,343</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLAYTON COUNTY BOARD OF HEALTH

STATE CERVICAL CANCER SCREENING - 405

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

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				
Department of Public Health				
Grant-In-Aid	<u>\$ 7,560</u>	<u>\$ 21,433</u>	<u>\$ 9,831</u>	<u>\$ (11,602)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
Other Operating Expenditures	7,001	20,239	8,637	(11,602)
Intra/Inter Agency	-	-	-	-
Indirect Costs	559	1,194	1,194	-
Total Expenditures	<u>\$ 7,560</u>	<u>\$ 21,433</u>	<u>\$ 9,831</u>	<u>\$ (11,602)</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>

CLAYTON COUNTY BOARD OF HEALTH

CP CHILDREN'S MEDICAL SERVICES - 409

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 270,301	\$ 270,301	\$ 164,934	\$ (105,367)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 193,601	\$ 156,920	\$ 110,159	\$ (46,761)
Equipment	-	-	-	-
Other Operating Expenditures	41,900	65,900	12,094	(53,806)
Intra/Inter Agency	30,000	4,800	-	(4,800)
Indirect Costs	4,800	42,681	42,681	-
Total Expenditures	\$ 270,301	\$ 270,301	\$ 164,934	\$ (105,367)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

OUTPATIENT UNHSI/AUDIO SUPPORT - 460

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

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				
Department of Public Health				
Grant-In-Aid	<u>\$ 21,118</u>	<u>\$ 21,118</u>	<u>\$ 20,314</u>	<u>\$ (804)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 15,797	\$ 15,797	\$ 15,654	\$ (143)
Equipment	-	-	-	-
Other Operating Expenditures	2,660	2,660	1,999	(661)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>2,661</u>	<u>2,661</u>	<u>2,661</u>	<u>-</u>
Total Expenditures	<u>\$ 21,118</u>	<u>\$ 21,118</u>	<u>\$ 20,314</u>	<u>\$ (804)</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

UNHSI - SALARIES - 461

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 46,437	\$ 46,437	\$ 31,884	\$ (14,553)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 30,801	\$ 30,801	\$ 27,828	\$ (2,973)
Equipment	-	-	-	-
Other Operating Expenditures	15,336	15,336	3,756	(11,580)
Intra/Inter Agency	-	-	-	-
Indirect Costs	300	300	300	-
Total Expenditures	\$ 46,437	\$ 46,437	\$ 31,884	\$ (14,553)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

STATE BREAST AND CERVICAL CANCER SCREENING - 464

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 22,081	\$ 34,581	\$ 35,841	\$ 1,260
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
Other Operating Expenditures	20,435	29,490	30,750	1,260
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,646	5,091	5,091	-
Total Expenditures	\$ 22,081	\$ 34,581	\$ 35,841	\$ 1,260
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

HEALTH PROMOTION INITIATIVE - 466

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

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				
Department of Public Health				
Grant-In-Aid	\$ 65,000	\$ 65,500	\$ 59,755	\$ (5,745)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 52,997	\$ 42,532	\$ 40,652	\$ (1,880)
Equipment	-	-	-	-
Other Operating Expenditures	2,739	12,704	8,839	(3,865)
Intra/Inter Agency	-	-	-	-
Indirect Costs	9,264	10,264	10,264	-
Total Expenditures	<u>\$ 65,000</u>	<u>\$ 65,500</u>	<u>\$ 59,755</u>	<u>\$ (5,745)</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>

CLAYTON COUNTY BOARD OF HEALTH

PARTNERSHIPS TO IMPROVE BIRTH OUTCOMES - 514

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 158,526	\$ 158,526	\$ 56,863	\$ (101,663)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 94,855	\$ 94,855	\$ 28,579	\$ (66,276)
Equipment	-	-	-	-
Other Operating Expenditures	38,640	38,640	3,253	(35,387)
Intra/Inter Agency	-	-	-	-
Indirect Costs	25,031	25,031	25,031	-
Total Expenditures	\$ 158,526	\$ 158,526	\$ 56,863	\$ (101,663)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER				
FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

INFANTS AND TODDLERS WITH DISABILITIES - 543

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

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				
Department of Public Health				
Grant-In-Aid	<u>\$ 266,136</u>	<u>\$ 266,136</u>	<u>\$ 264,282</u>	<u>\$ (1,854)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 217,269	\$ 215,467	\$ 213,760	\$ (1,707)
Equipment	-	-	-	-
Other Operating Expenditures	6,845	8,647	8,500	(147)
Intra/Inter Agency	-	-	-	-
Indirect Costs	42,022	42,022	42,022	-
Total Expenditures	<u>\$ 266,136</u>	<u>\$ 266,136</u>	<u>\$ 264,282</u>	<u>\$ (1,854)</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

HOSPITAL PREPAREDNESS (HPP/ASPR) - 566

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

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				
Department of Public Health				
Grant-In-Aid	<u>\$ 80,646</u>	<u>\$ 82,699</u>	<u>\$ 81,585</u>	<u>\$ (1,114)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 75,713	\$ 77,766	\$ 76,565	\$ (1,201)
Equipment	-	-	-	-
Other Operating Expenditures	4,933	4,933	5,020	87
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
Total Expenditures	<u>\$ 80,646</u>	<u>\$ 82,699</u>	<u>\$ 81,585</u>	<u>\$ (1,114)</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

SNAP EDUCATION - 595

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 30,334	\$ 68,253	\$ 42,052	\$ (26,201)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 22,627	\$ 44,178	\$ 28,504	\$ (15,674)
Equipment	-	-	-	-
Other Operating Expenditures	7,707	24,075	13,548	(10,527)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
Total Expenditures	\$ 30,334	\$ 68,253	\$ 42,052	\$ (26,201)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

ENVIRONMENTAL HEALTH SERVICES - 599

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health Grant-In-Aid	\$ 60,496	\$ 60,496	\$ 58,381	\$ (2,115)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 59,092	\$ 59,092	\$ 57,150	\$ (1,942)
Equipment	-	-	-	-
Other Operating Expenditures	1,404	1,404	1,231	(173)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
Total Expenditures	<u>\$ 60,496</u>	<u>\$ 60,496</u>	<u>\$ 58,381</u>	<u>\$ (2,115)</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

DISTRICT 3-3 CLAYTON COUNTY ADMINISTRATIVE CADRE - 605

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 97,122	\$ 97,122	\$ 73,783	\$ (23,339)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 83,561	\$ 70,686	\$ 57,982	\$ (12,704)
Equipment	-	-	-	-
Other Operating Expenditures	2,774	11,101	466	(10,635)
Intra/Inter Agency	-	-	-	-
Indirect Costs	10,787	15,335	15,335	-
Total Expenditures	\$ 97,122	\$ 97,122	\$ 73,783	\$ (23,339)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

WIC DIRECT - 643

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 337,059	\$ 332,815	\$ 275,221	\$ (57,594)
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	-	38,800	-	(38,800)
Other Operating Expenditures	166,010	122,966	44,363	(78,603)
Intra/Inter Agency	-	-	-	-
Indirect Costs	171,049	171,049	230,858	59,809
Total Expenditures	\$ 337,059	\$ 332,815	\$ 275,221	\$ (57,594)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

RYAN WHITE A - FULTON COUNTY FEES - 816

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Outpatient Medicaid	\$ 500	\$ 500	\$ 416	\$ (84)
Outpatient Client Fees	700	700	322	(378)
Private Insurance	300	300	531	231
Total Revenues	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,269</u>	<u>\$ (231)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
Other Operating Expenditures	14,877	14,877	1,764	(13,113)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
Total Expenditures	<u>\$ 14,877</u>	<u>\$ 14,877</u>	<u>\$ 1,764</u>	<u>\$ (13,113)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (13,377)</u>	<u>\$ (13,377)</u>	<u>\$ (495)</u>	<u>\$ 12,882</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ 13,377	\$ 13,377	\$ 1,764	\$ (11,613)
Operating Transfers (Out)	-	-	(1,269)	(1,269)
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ 13,377</u>	<u>\$ 13,377</u>	<u>\$ 495</u>	<u>\$ (12,882)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLAYTON COUNTY BOARD OF HEALTH

RYAN WHITE PART C OUTPATIENT EIS PROGRAM

CONTRACT # H76HA24726-06-01

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Period Beginning May 1, 2018 and Ending April 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
HRSA GRANT	\$ 411,137	\$ 329,476	\$ 269,048	\$ (60,428)
EXPENDITURES				
Direct Salaries and Fringe Benefits	\$ 247,727	\$ 201,677	\$ 146,038	\$ (55,639)
Materials/Supplies/Travel	990	990	302	(688)
Sub contractual Services	67,066	54,240	67,072	12,832
Other - Vaccines/Labs	95,354	72,569	55,636	(16,933)
Total Expenditures	\$ 411,137	\$ 329,476	\$ 269,048	\$ (60,428)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH
 RYAN WHITE PATIENT NAVIGATION PROGRAM

CONTRACT # 118-17107799B-BR

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Period Beginning March 1, 2018 and Ending February 28, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Fulton County	\$ 231,750	\$ 231,750	\$ 227,101	\$ (4,649)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 131,710	\$ 131,710	\$ 129,083	\$ (2,627)
Materials/Supplies	41,010	41,010	39,588	(1,422)
Other	59,030	59,030	58,430	(600)
Total Expenditures	<u>\$ 231,750</u>	<u>\$ 231,750</u>	<u>\$ 227,101</u>	<u>\$ (4,649)</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

HEALTHY START INITIATIVE-ELIMINATING RACIAL/ETHNIC DISPARITIES

CONTRACT # 5H49MC27808-04-00

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Period Beginning April 1, 2018 and Ending March 31, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
HRSA Grant	\$ 242,509	\$ 513,420	\$ 403,933	\$ (109,487)
EXPENDITURES				
Direct Salaries and Fringe Benefits	\$ 182,399	\$ 311,352	\$ 270,420	\$ (40,932)
Travel	4,500	15,000	8,035	(6,965)
Supplies	2,500	30,543	27,988	(2,555)
Contracted Services	20,399	60,812	27,884	(32,928)
Other Operating	5,501	38,755	12,648	(26,107)
Indirect Costs	27,210	56,958	56,958	-
Total Expenditures	\$ 242,509	\$ 513,420	\$ 403,933	\$ (109,487)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

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

STATE OF GEORGIA DEPARTMENT OF PUBLIC HEALTH GRANT/CONTRACT NUMBER	GRANT/ CONTRACT AMOUNT	REVENUE RECEIVED DURING GRANT PERIOD	EXPENDITURES DURING GRANT PERIOD	DUE (TO) FROM DPH @ END OF GRANT PERIOD
Master Agreement #40500-001-19192638				
001 Public Health	\$ 3,148,359	\$ 3,115,906	\$ 3,148,359	\$ 32,453
024 Children's 1 ST - 2nd	\$ 225,156	\$ 134,918	\$ 152,848	\$ 17,930
031 Community Based TB	\$ 186,668	\$ 166,007	\$ 178,404	\$ 12,397
044 HIV Prevention Initiative	\$ 468,332	\$ 342,740	\$ 341,313	\$ (1,427)
056 Breast Test & More	\$ 50,676	\$ 35,176	\$ 44,970	\$ 9,794
066 Immunization Program	\$ 118,284	\$ 113,026	\$ 114,211	\$ 1,185
076 Oral Health	\$ 83,148	\$ 83,148	\$ 83,148	\$ -
089 HIV District Rent	\$ 11,673	\$ 8,755	\$ 11,673	\$ 2,918
094 Ryan White Aids Project	\$ 345,372	\$ 290,697	\$ 293,593	\$ 2,896
112 Early Intervention Services Coordination	\$ 285,207	\$ 266,701	\$ 283,503	\$ 16,802
166 Georgia Personal Responsibility Education Program	\$ 34,083	\$ 4,556	\$ 25,398	\$ 20,842
208 Employee Worksite Wellness Program	\$ 10,010	\$ 9,559	\$ 9,559	\$ -
245 EPI Capacity	\$ 57,051	\$ 51,773	\$ 57,051	\$ 5,278
270 BP1-5 Public Health Emergency Preparedness	\$ 402,282	\$ 386,096	\$ 384,721	\$ (1,375)
271 Ryan White Part B Minority Aids Initiative	\$ 53,174	\$ 38,193	\$ 37,210	\$ (983)

CLAYTON COUNTY BOARD OF HEALTH

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE - CONTINUED

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

STATE OF GEORGIA DEPARTMENT OF PUBLIC HEALTH GRANT/CONTRACT NUMBER	GRANT/ CONTRACT AMOUNT	REVENUE RECEIVED DURING GRANT PERIOD	EXPENDITURES DURING GRANT PERIOD	DUE (TO) FROM DPH @ END OF GRANT PERIOD
273 BP1-5 Cities Readiness Initiative (CRI)	\$ 21,520	\$ 18,250	\$ 16,802	\$ (1,448)
280 EPI Capacity/Additional	\$ 15,000	\$ 14,146	\$ 14,445	\$ 299
283 STD Preventive Clinical Services	\$ 12,383	\$ 4,527	\$ 3,413	\$ (1,114)
291 Family Planning District Cadre	\$ 29,162	\$ 29,162	\$ 29,162	\$ -
301 WIC Cost Pool	\$ 751,461	\$ 475,039	\$ 497,399	\$ 22,360
306 Youth Development Coordination	\$ 85,700	\$ 71,778	\$ 75,036	\$ 3,258
329 WIC Peer Breastfeeding	\$ 58,695	\$ 23,280	\$ 22,928	\$ (352)
348 Step Up - Step In	\$ 3,000	\$ 3,000	\$ 2,999	\$ (1)
367 Comprehensive STD Program	\$ 58,122	\$ 53,773	\$ 55,043	\$ 1,270
401 CP Family Planning	\$ 172,443	\$ 172,443	\$ 172,443	\$ -
405 State Cervical Cancer Screening	\$ 21,433	\$ 8,807	\$ 9,831	\$ 1,024
409 CP Children's Medical Services	\$ 270,301	\$ 174,375	\$ 164,934	\$ (9,441)
443 WIC Dietetic Internship Support Program	\$ -	\$ (563)	\$ -	\$ 563
460 Outpatient UNHSI/ Audio Support	\$ 21,118	\$ 19,237	\$ 20,314	\$ 1,077
461 UNHSI-Salaries	\$ 46,437	\$ 32,183	\$ 31,884	\$ (299)

CLAYTON COUNTY BOARD OF HEALTH

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE - CONTINUED

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

STATE OF GEORGIA DEPARTMENT OF PUBLIC HEALTH GRANT/CONTRACT NUMBER	GRANT/ CONTRACT AMOUNT	REVENUE RECEIVED DURING GRANT PERIOD	EXPENDITURES DURING GRANT PERIOD	DUE (TO) FROM DPH @ END OF GRANT PERIOD
464 State Breast and Cervical Cancer Screening	\$ 34,581	\$ 34,579	\$ 35,841	\$ 1,262
466 Health Promotion Initiative	\$ 65,500	\$ 56,377	\$ 59,755	\$ 3,378
514 Partnerships to Improve Birth Outcomes	\$ 158,526	\$ 67,187	\$ 56,863	\$ (10,324)
543 Infants and Toddlers with Disabilities	\$ 266,136	\$ 254,355	\$ 264,282	\$ 9,927
566 Hospital Preparedness (HPP/ASPR)	\$ 82,699	\$ 83,423	\$ 81,585	\$ (1,838)
595 SNAP Education	\$ 68,253	\$ 36,416	\$ 42,052	\$ 5,636
599 Environmental Health Services	\$ 60,496	\$ 54,278	\$ 58,381	\$ 4,103
605 District 3-3 Clayton County Administrative Cadre	\$ 97,122	\$ 70,892	\$ 73,783	\$ 2,891
643 WIC Direct	\$ <u>332,815</u>	\$ <u>291,610</u>	\$ <u>275,221</u>	\$ (<u>16,389</u>)
TOTAL	\$ <u>8,212,378</u>	\$ <u>7,095,805</u>	\$ <u>7,230,357</u>	\$ <u>134,552</u>

CLAYTON COUNTY BOARD OF HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Fiscal Year Ended June 30, 2019

<u>GRANTOR</u> <u>AGENCY</u>	<u>PROGRAM TITLE</u>	<u>CFDA</u> <u>NUMBER</u>	<u>GRANT</u> <u>NUMBER</u>	<u>EXPENDITURES</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through the Georgia Department of Public Health:				
	Affordable Care Act Personal Responsibility Education	93.092	40500-001-19192638	\$ 25,398
	TANF - Nontraditional Clinics	93.558	40500-001-19192638	247,479
	Public Health Emergency Preparedness	93.069	40500-001-19192638	401,523
	Maternal and Child Health Block Grant	93.994	40500-001-19192638	196,818
	Ryan White HIV Care	93.914	40500-001-19192638	330,803
	HIV/AIDS Prevention	93.940	40500-001-19192638	341,313
	Preventive Health - STD	93.977	40500-001-19192638	58,456
	Bioterrorism Hospital Preparedness	93.898	40500-001-19192638	44,970
	Preventative Health and Health Services	93.758	40500-001-19192638	9,559
	Injury Prevention and Control Research	93.136	40500-001-19192638	2,999
	PPHF Capacity Building Assistance	93.539	40500-001-19192638	114,211
	Public Health Emergency Preparedness	93.074	40500-001-19192638	<u>81,585</u>
	Total Georgia Department of Public Health			\$ <u>1,855,114</u>
Passed through HRSA:				
	Ryan White Part C	93.918	H76H424726-06-01	\$ 311,131
	Healthy Start Initiative	93.926	5H49MC27808-04-00	<u>379,884</u>
	Total HRSA			\$ <u>691,015</u>
Passed through Fulton County:				
	Ryan White Title I	93.914	PO 118-17107799B-BR	\$ <u>298,961</u>
	TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$ <u>2,845,090</u>

CLAYTON COUNTY BOARD OF HEALTH

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For The Fiscal Year Ended June 30, 2019

<u>GRANTOR AGENCY</u>	<u>PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>GRANT NUMBER</u>	<u>EXPENDITURES</u>
U.S. DEPARTMENT OF AGRICULTURE				
Passed through the Georgia Department of Public Health:				
	W.I.C. Programs	10.557	40500-001-19192638	\$ 795,548
	SNAP Education	10.561	40500-001-19192638	<u>42,052</u>
	Total U.S. Department of Agriculture			\$ <u>837,600</u>
U.S. DEPARTMENT OF EDUCATION				
Passed through the Georgia Department of Public Health:				
	Early Intervention - Infants and Toddlers	84.181	40500-001-19192638	\$ <u>264,282</u>
TOTAL				\$ <u>3,946,972</u>

Notes to Schedule:

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Clayton 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 Clayton County Board of Health, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Clayton County Board of Health.

Note B - Summary of Significant Accounting Policies

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. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note C - Indirect Cost Rate

Clayton County Board of Health did not elect to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

OTHER REPORTS

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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*

The Clayton County Board of Health
Clayton County Board of Health
Jonesboro, 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, each major fund, and the aggregate remaining fund information of the Clayton County Board of Health, a component unit of Clayton County, Georgia, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Clayton County Board of Health's basic financial statements, and have issued our report thereon dated February 18, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Clayton County Board of Health's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clayton County Board of Health's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clayton 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Compliance and Other Matters

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

Purpose of this Report

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

ROBERT BAKER and ASSOCIATES

ROBERT BAKER AND ASSOCIATES

Certified Public Accountants

Albany, Georgia

February 18, 2020

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

The Clayton County Board of Health
Clayton County Board of Health
Jonesboro, Georgia

Report on Compliance for Each Major Federal Program

We have audited Clayton 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 Clayton County Board of Health's major federal programs for the year ended June 30, 2019. Clayton 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Clayton 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 (CFR) 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 Clayton 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 Clayton County Board of Health's compliance.

Opinion on Each Major Federal Program

In our opinion, Clayton 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 Clayton 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 Clayton 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 Clayton 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 and therefore, material weaknesses or significant deficiencies may exist that have been identified. 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.

Purpose of this Report

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.

ROBERT BAKER and ASSOCIATES



Certified Public Accountants
Albany, Georgia
February 18, 2020

CLAYTON COUNTY BOARD OF HEALTH
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For The Fiscal Year Ended June 30, 2019

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

Material weakness(es) identified? ___ yes X no

Significant deficiency(ies) identified not
 considered to be material weaknesses? ___ yes X none reported

Noncompliance material to financial
 statements noted? ___ yes X no

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? ___ yes X no

Significant deficiency(ies) identified not
 considered to be material weaknesses? ___ yes X none reported

Type of auditor's report issued on compliance for major programs: unmodified

Any audit findings disclosed that are
 required to be reported in accordance
 with the Uniform Guidance, Section 200.516? ___ yes X no

Identification of major programs:

<u>CFDA Number (s)</u>	<u>Name of Federal Program or Cluster</u>
10.557	WIC Programs
93.914	Ryan White Title I
93.069	Public Health Emergency Preparedness

Dollar threshold used to distinguish
 between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? ___ yes X no

CLAYTON COUNTY BOARD OF HEALTH

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For The Fiscal Year Ended June 30, 2019

Section II - Financial Statement Findings

SIGNIFICANT DEFICIENCIES

Auditor Reference
Number

-NONE-

Section III - Federal Award Findings and Questioned Costs

-NONE-

CLAYTON COUNTY BOARD OF HEALTH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For The Fiscal Year Ended June 30, 2019

SIGNIFICANT DEFICIENCIES

Auditor Reference
Number

- 2018-001 Segregation of Duties - This finding was corrected in FY2019.
- 2018-002 Accounts Payable Management - This finding was corrected in FY2019.
- 2018-003 Payroll Withholdings and Accruals - This finding was corrected in FY2019.
- 2018-004 Bank Reconciliation Adjustments - This finding was corrected in FY2019.
- 2018-005 General Ledger Issues - This finding was corrected in FY2019.
- 2018-006 Budget Management - This finding was corrected in FY2019.
- 2018-007 Prior Year Audit Adjustments - This finding was corrected in FY2019.