

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
(A Component Unit of the Consolidated Government of Columbus, Georgia)
FINANCIAL STATEMENTS
June 30, 2019

**Albright, Fortenberry
& Ninas, LLP**

CERTIFIED PUBLIC ACCOUNTANTS
COLUMBUS, GEORGIA / PHENIX CITY, ALABAMA

COLUMBUS DEPARTMENT OF PUBLIC HEALTH

(A Component Unit of the Consolidated Government of Columbus, Georgia)

FINANCIAL STATEMENTS

June 30, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Board of Health
Columbus Department of Public Health
Columbus, GA

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Columbus Department of Public Health, component unit of the Consolidated Government of Columbus, Georgia, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Columbus Department of Public Health's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Columbus Department of Public Health, as of June 30, 2019, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages i through v and pension and OPEB schedules on pages 33 through 38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Columbus Department of Public Health's basic financial statements. The other supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 21, 2019, on our consideration of the Columbus Department of Public 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 solely 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 the effectiveness of the Columbus Department of Public Health's 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 Columbus Department of Public Health's internal control over financial reporting and compliance.

Albright, Fortenberry & Ninas, LLP

Columbus, GA
August 21, 2019

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2019
JULY 1, 2018 - JUNE 30, 2019

As management of the Columbus Department of Public Health, we offer the readers of the Columbus Department of Public Health's financial statements this narrative overview and analysis of the financial activities of the Columbus Department of Public Health for the fiscal year ended June 30, 2019.

Financial Highlights

The liabilities and deferred inflows of resources of the Columbus Department of Public Health exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year by \$4,288,351 (net position).

Government's total net position increased by \$3,238,792.

As the close of the current fiscal year, the Columbus Department of Public Health's governmental funds reported combined ending fund balance of \$9,505,254 an increase of \$1,046,404 in comparison to the prior year. Approximately 31.5% percent of this amount is available for spending at the government's discretion (unassigned fund balance.)

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Columbus Department of Public Health's basic financial statements. The Columbus Department of Public Health's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

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

The *statement of net position* presents information on all of the Columbus Department of Public Health's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the four reported as *net position*. Over time, the increases or decreases in net position may serve as a useful indicator of whether the financial position of the Columbus Department of Public Health is improving or deteriorating.

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

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2019
JULY 1, 2018 - JUNE 30, 2019

Fund Financial Statements

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

Governmental Funds

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

The Columbus Department of Public Health maintains one governmental fund.

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

Notes to the Financial Statements

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

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2019
JULY 1, 2018 - JUNE 30, 2019

Government-Wide Financial Analysis

Net Position

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

	Governmental Activities 2019	2018	Percentage Change
Current & Other Assets	\$ 10,139,053	\$ 9,189,403	10.3%
Capital Assets	<u>778,984</u>	<u>844,307</u>	-7.7%
Total Assets	10,918,037	10,033,710	8.8%
Deferred Outflows of Resources	3,716,451	2,632,857	41.2%
Noncurrent Liabilities	14,905,099	17,466,748	-14.7%
Other Liabilities	<u>633,799</u>	<u>730,553</u>	-13.2%
Total Liabilities	15,538,898	18,197,301	-14.6%
Deferred Inflows of Resources	3,383,941	1,996,409	69.5%
Net Position	(4,288,371)	(7,527,143)	43.0%
Net Investment in Capital Assets	778,984	844,307	-7.7%
Restricted	2,043,272	1,866,163	9.5%
Unrestricted	<u>(7,110,607)</u>	<u>(10,237,613)</u>	30.5%
Total Net Position	<u>\$ (4,288,351)</u>	<u>\$ (7,527,143)</u>	43.0%

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2019
JULY 1, 2018 - JUNE 30, 2019

Changes in Net Position

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

	Governmental Activities 2019	2018	Percentage Change
Revenues			
<u>Program Revenues</u>			
Charges for Services	\$ 4,214,268	\$ 4,155,150	1.4%
Operating Grants & Contributions	12,539,860	12,919,407	-2.9%
<u>General Revenues</u>			
Investment Earnings	254	124	104.8%
	16,754,382	17,074,681	-1.9%
<u>Expenses</u>			
Health	13,515,590	14,290,510	-5.4%
Increase Net Position	3,238,792	2,784,171	-16.3%
Net Position Beginning	(7,527,143)	(10,311,314)	27.0%
<u>Net Position Ending</u>	<u>\$ (4,288,351)</u>	<u>\$ (7,527,143)</u>	43.0%

Budgetary Highlights

The Columbus Department of Public Health's budget comparison is presented on a programmatic basis in the supplementary information. There were no significant amendments to the original budget.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2019
JULY 1, 2018 - JUNE 30, 2019

Capital Assets and Noncurrent Liabilities

Capital Assets

At the end of fiscal year 2019, the Columbus Department of Public Health had \$778,984 invested in capital assets consisting of furniture, fixtures, office machines, equipment, and leasehold improvements. As of the end of the fiscal year, there was no debt related to capital assets. Detailed information about the Columbus Department of Public Health's capital assets is presented in Note D to the financial statements.

Noncurrent Liabilities

The Columbus Department of Public Health's noncurrent liabilities are for compensated absences of \$989,623, pension liability of \$9,147,706, and net OPEB liability of \$4,767,770.

Economic Factors and Next Year's Budget

Columbus Department of Public Health's primary source of revenue is the Georgia Department of Public Health. The level of funding provided by the state significantly affects the levels of service the Columbus Department of Public Health can provide to our citizens.

Requests for Information

The financial report is designed to provide a general overview of the Columbus Department of Public Health's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the District Administrator, 2100 Comer Avenue, Columbus Department of Public Health, Columbus, GA 31902-2299.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
STATEMENT OF NET POSITION
June 30, 2019

	Primary Government <u>Governmental</u> Activities
ASSETS AND OTHER DEBITS	
ASSETS	
Cash	\$ 8,538,865
Accounts receivable	125,622
Accounts receivable-Georgia Department of Public Health	1,452,140
Inventory	22,426
Capital assets, net of accumulated depreciation	<u>778,984</u>
TOTAL ASSETS	10,918,037
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources-Pension and OPEB plans	<u>3,716,451</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	14,634,488
LIABILITIES	
Accounts payable	84,928
Accounts payable-Georgia Department of Public Health	548,871
Noncurrent liabilities:	
Due in less than one year-Accrued compensated absences	351,749
Due in more than one year-Accrued compensated absences	637,874
Net pension liability	9,147,706
Net OPEB liability	<u>4,767,770</u>
TOTAL LIABILITIES	15,538,898
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources-Pension and OPEB plans	<u>3,383,941</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	18,922,839
NET POSITION	
Net investment in capital assets	778,984
Nonspendable-Inventory	22,426
Restricted-Other	1,135,952
Restricted-Prior year program income	884,894
Unrestricted	<u>(7,110,607)</u>
TOTAL NET POSITION	<u>\$ (4,288,351)</u>

Notes to the financial statements are an integral part of this statement.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
STATEMENT OF ACTIVITIES
Year Ended June 30, 2019

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Revenue and Changes in Net Position</u>
				<u>Governmental Activities</u>
Governmental activities:				
Health	\$ <u>13,515,590</u>	\$ <u>4,214,268</u>	\$ <u>12,539,860</u>	\$ <u>3,238,538</u>
Total governmental activities	\$ <u>13,515,590</u>	\$ <u>4,214,268</u>	\$ <u>12,539,860</u>	\$ <u>3,238,538</u>
	General revenues:			
	Unrestricted investment earnings			<u>254</u>
	Total general revenues			<u>254</u>
		Change in net position		<u>3,238,792</u>
	Net position - beginning			<u>(7,527,143)</u>
	Net position - ending			\$ <u>(4,288,351)</u>

Notes to the financial statements are an integral part of this statement.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
BALANCE SHEET
June 30, 2019

	<u>Governmental Funds</u>
ASSETS	
Cash	\$ 8,538,865
Accounts receivable	125,622
Accounts receivable-Georgia Department of Public Health	1,452,140
Inventory	<u>22,426</u>
TOTAL ASSETS	<u>\$ 10,139,053</u>
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 84,928
Accounts payable-Georgia Department of Public Health	548,871
TOTAL LIABILITIES	<u>633,799</u>
FUND BALANCES	
Nonspendable-Inventory	22,426
Restricted-Prior Year Program Income	884,894
Restricted-Other	1,135,952
Assigned	4,470,982
Unassigned	<u>2,991,000</u>
TOTAL FUND BALANCES	<u>9,505,254</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 10,139,053</u>
TOTAL FUND BALANCES	\$ 9,505,254
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	778,984
Deferred outflows of resources are not available in the current period and, therefore, are not reported in the funds	3,716,451
Noncurrent liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(14,905,099)
Deferred inflows of resources are not due in the current period and, therefore, are not reported in the funds	<u>(3,383,941)</u>
TOTAL NET POSITION	<u>\$ (4,288,351)</u>

Notes to the financial statements are an integral part of this statement.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS
Year Ended June 30, 2019

	Governmental Fund Types
	<u>General</u>
	<u>Operating</u>
REVENUES	
County participating	\$ 486,311
County non-participating	15,701
Outpatient client fees	209,235
Private insurance fees	102,255
Qualifying donations	1,530
Medicaid fees	104,184
Medicaid rehab fees	37,053
Medicare fees	8,034
Family planning fees	99,578
EPSDT fees	27,718
Non-qualifying contracts	
Qualifying local funds	36,847
Non-qualifying local funds	934,971
Vital records fees	517,116
Vital records fees-Cannabis	1,731
Environmental fees	255,653
Georgia Department of Public Health-Grant-In-Aid	11,593,270
Prior year administrative claiming income	223,988
Administrative claiming income	60,063
Federal funds	444,578
Intra/Inter agency transactions	1,594,566
	<u>16,754,382</u>
EXPENDITURES	
Health:	
Direct salaries and fringe benefits	9,226,821
Equipment	194,038
Other operating expenses	5,367,396
Intra/Inter agency transactions	402,862
Indirect cost	516,861
	<u>15,707,978</u>
EXCESS OF REVENUES OVER EXPENDITURES	1,046,404
FUND BALANCE AT BEGINNING OF YEAR	<u>8,458,850</u>
FUND BALANCE AT END OF YEAR	<u>\$ 9,505,254</u>

Notes to the financial statements are an integral part of this statement.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
 THE STATEMENT OF ACTIVITIES
 Year Ended June 30, 2019

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

Net change in fund balances-total governmental funds	\$ 1,046,404
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	(65,323)
Changes in the non-current portion of accrued compensated absences do not require the use nor are they a source of current financial resources and therefore, are not reported as income nor expenditures in governmental funds.	35,230
Changes in net pension liability do not require the use nor are they a source of current financial resources and therefore, are not reported as income nor expenditures in governmental funds.	2,866,770
Changes in net OPEB liability do not require the use nor are they a source of current financial resources and therefore, are not reported as income nor expenditures in governmental funds.	<u>(644,289)</u>
Change in net position of governmental activities	<u>\$ 3,238,792</u>

Notes to the financial statements are an integral part of this statement.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE OVER (UNDER) BUDGET
REVENUES				
County participating	\$ 486,311	\$ 486,311	\$ 486,311	\$ -
County non-participating	15,701	15,701	15,701	-
Outpatient client fees	-	-	209,235	209,235
Private insurance	-	-	102,255	102,255
Qualifying donations	-	-	1,530	1,530
Medicaid	-	-	104,184	104,184
Medicaid rehab	-	-	37,053	37,053
Medicare	-	-	8,034	8,034
Family planning fees	-	-	99,578	99,578
EPSDT fees	-	-	27,718	27,718
Qualifying contracts	341,105	-	36,847	36,847
Non-qualifying local funds	975,879	836,484	934,971	98,487
Vital records fees	-	-	517,116	517,116
Vital records fees-Cannabis	-	-	1,731	1,731
Environmental fees	-	-	255,653	255,653
Georgia Department of Public Health-Grant-In-Aid	8,428,532	12,180,331	11,593,270	(587,061)
Prior year administrative claiming income	-	-	223,988	223,988
Administrative claiming income	-	-	60,063	60,063
Federal funds	124,958	979,970	444,578	(535,392)
Intra/Inter agency transactions	1,509,214	1,594,567	1,594,566	(1)
	<u>11,881,700</u>	<u>16,093,364</u>	<u>16,754,382</u>	<u>661,018</u>
OTHER FINANCING SOURCES				
Operating transfer from Restricted-Prior Year Program Income	746,550	852,111	852,106	(5)
	<u>746,550</u>	<u>852,111</u>	<u>852,106</u>	<u>(5)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	12,628,250	16,945,475	17,606,488	661,013
EXPENDITURES				
Direct salaries and fringe benefits	7,654,435	9,232,615	9,226,821	(5,794)
Equipment	103,774	194,037	194,038	1
Other operating expenses	4,095,109	6,600,340	5,402,350	(1,197,990)
Intra/Inter agency transactions	406,795	402,862	402,862	-
Indirect cost	368,137	515,621	516,861	1,240
	<u>12,628,250</u>	<u>16,945,475</u>	<u>15,742,932</u>	<u>(1,202,543)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ -	\$ -	1,863,556	\$ 1,863,556
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year Program Income			(884,894)	
			<u>(884,894)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)			978,662	
RECONCILIATION TO GAAP				
Elimination of effect of Non-GAAP expenditures			34,954	
Elimination of effect of Non-GAAP Other Financing Sources and Uses			32,788	
			<u>32,788</u>	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES-GAAP BASIS			\$ 1,046,404	

Notes to the financial statement are an integral part of this statement.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Reporting Entity

The Columbus Department of Public Health is a component unit of the Consolidated Government of Columbus, Georgia. Five members of the Board are appointed by Council of the Consolidated Government. The Mayor and City Manager are also Board members by virtue of office. The Consolidated Government of Columbus, Georgia provides funding annually to the Columbus Health Department in an amount sufficient to equal the required local match funds as designated by the Georgia Department of Public Health.

The programs administered by the Columbus Department of Public Health consist of the following:

Public Health Program-001	Step-Up Step-In-348
WIC Program-Nutrition Education-007	Ryan White Part C-362
WIC Program-Breastfeeding-009	Comprehensive STD Prevention-367
Children 1 st -024	Family Planning-401
Genetics Program-027	State Cervical Cancer Screening Program-405
TB Case Management-031	CP Children's Med Serv. Clinics Program-409
Environmental Health Risk Assessment-040	Georgia Tobacco Use Prevention Program-417
HIV AIDS Substance Abuse Program-044	WIC Dietetic Interns-443
Breastest and More Program-056	Outpatient UNHSI Audiology Support-460
Immunization-066	Outpatient UNHSI Audiology Support-461
Dental Health-076	State Breast & Cervical Cancer Screening-464
Ryan White Part B-094	Health Promotion Initiative-466
Test, Link, and Care Network-104	Infants and Toddlers with Disabilities-543
Early Intervention-112	Hospital Community Emergency Planning-566
HIV/AIDS Core Surveillance-141	Tuberculosis-Comprehensive Clinical TB Course-577
District Operations-195	Adolescent Health & Youth Development-589
Employee Worksite Wellness Program-208	SNAP Education Program-595
Project Launch Grant-220	Environmental Health-599
Immunization-066	District Public Health Infrastructure and Accreditation-627
Project Launch Grant-220	Lena Start-638
EPI Capacity-245	Improving Health of GA Thru Prevention & Mgt of Diabetes, Heart Disease & Stroke-640
Childhood Lead Poisoning-265	HPV-641
Public Health Emergency Preparedness-270	WIC District-643
Ryan White Part B Minority AIDS Initiative-271	WIC Head Start Enrollment-644
EPI Capacity/Addition-280	Georgia Asthma Control Program-647
STD Preventive Clinical Services-283	
Family Planning District Cadre Pos. Realignment-291	
WIC Cost Pool-301	
Breastfeeding Peer-329	

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

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

2. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the department.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds.

3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. short-term investments with original maturities of three months or less from the date of acquisition. However, expenditures related to compensated absences are recorded only when payment is due.

4. Assets, Liabilities, and Net Position or Equity

a. Deposits and Investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

b. Receivables

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

c. Inventories and prepaid items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

d. Capital Assets

Capital assets, which include property and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

Property and equipment of the primary government, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Vehicles	5
Office Equipment	10
Computer Equipment	3
Improvements	40

e. Compensated Absences

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

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

f. Fund Balances

Fund balances are classified as follows:

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

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

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

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

Unassigned - All amounts not included in other spendable classifications.

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

5. Employees' Retirement System

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Employees' Retirement System (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.

6. State OPEB Fund

Postemployment Benefits Other Than Pensions (OPEB): For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Georgia State Employees Postemployment Benefit Fund (State OPEB Fund) and additions to/deductions from State OPEB Fund fiduciary net position have been determined on the same basis as they are reported by State OPEB Fund. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

7. SEAD-OPEB Plan

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

NOTE B - CASH DEPOSITS

Custodial Credit Risk - In the case of deposits, this is the risk that in the event of the failure of a depository financial institution, the Health Department 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. The Health Department does not have a deposit policy for custodial credit risk. As of June 30, 2019, the Health Department's cash deposits were entirely covered by federal depository insurance or collateralized by securities held by the pledging financial institution's participation in the Georgia State Pledging Pool pursuant to the requirements of the Secure Deposit Program.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2019

NOTE C - ACCOUNTS RECEIVABLE - GEORGIA DEPARTMENT OF PUBLIC HEALTH (DPH)

Accounts receivable at June 30, 2019, consisted of amounts due from various sources: primarily counties, federal funding sources, medicaid, and interest income.

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

<u>Grant-In-Aid</u>		<u>Due from DPH</u>	<u>Due to DPH</u>
Physical Health	001	\$ 504,232	\$ 314,631
WIC Nutrition Education	007	1,542	-
WIC Breastfeeding	009	-	-
Childrens First-2	024	41,312	23,475
Genetics	027	-	-
TB Case Management	031	36,782	20,415
Environmental Health Risk Assessment	040	-	-
HIV/Aids Substance Abuse	044	27,913	-
Breastest & More	056	1,937	-
Immunization	066	7,838	4,278
Dental Health	076	1,146	1,146
Ryan White Part B	094	73,228	-
Early Intervention	112	(3,982)	23,268
HIV/AIDS Core Surveillance	141	-	432
Employee Worksite Wellness Program	208	4,361	900
Project Launch Grant	220	83,044	-
Childhood Lead Poisoning	265	4,124	4,050
Public Health Emergency Preparedness	270	55,960	37,666
Ryan White Part B Minority AIDS Initiative	271	4,338	4,719
Family Planning District Cadre Realignment	291	7,960	-
WIC Cost Pool	301	197,666	1
Breastfeeding Peer	329	7,426	-
Comprehensive STD Program	367	6,882	-
State Cervical Cancer Screening Program	405	27,354	756
Children's Medical Services Clinics Program	409	40,986	55,273
WIC Dietetic Internship	443	42	-
Outpatient UNHSI/Audiology Support	460	(5,476)	1,901
Outpatient UNHSI/Audiology Support	461	13,262	4,384
Health Promotion Initiative	466	20,233	5,850

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2019

NOTE C - ACCOUNTS RECEIVABLE - GEORGIA DEPARTMENT OF PUBLIC HEALTH (DPH),
 CONTINUED. . .

<u>Grant-In-Aid</u>		<u>Due from DPH</u>	<u>Due to DPH</u>
Infants and Toddlers With Disabilities	543	109,428	22,042
Hospital Community Emergency Planning	566	6,898	8,654
Adolescent Health & Youth Development	589	37,342	9,000
SNAP Education Program	595	761	4,230
District Public Health Infrastructure and	627	500	45
LENA Start	638	4,001	1,530
Improving Health	640	39,999	-
HPV	641	2,500	225
WIC District	643	90,601	-
	TOTAL	<u>\$ 1,452,140</u>	<u>\$ 548,871</u>

NOTE D - CAPITAL ASSETS

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, being depreciated:				
Improvements	\$ 406,354	\$ -	\$ -	\$ 406,354
Machinery and equipment	<u>1,650,209</u>	<u>80,379</u>	<u>-</u>	<u>1,730,588</u>
Total capital assets being depreciated:	2,056,563	80,379	-	2,136,942
Less accumulated depreciation for:				
Improvements	19,903	9,528	-	29,431
Machinery and equipment	<u>1,192,353</u>	<u>136,174</u>	<u>-</u>	<u>1,328,527</u>
Governmental activities capital assets, net	<u>\$ 844,307</u>	<u>\$ (65,323)</u>	<u>\$ -</u>	<u>\$ 778,984</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2019

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

Governmental activities:

Health \$ 145,702

NOTE E - TRANSFERS IN, TRANSFERS OUT - FUND BALANCE

Under provisions of the DPH Grants-To-Counties Policies and Procedures Manual, program fees, insurance, Medicaid, and Medicare reimbursements collected and not used to fund expenditures in the year of collection may be used as an expenditure fund source in the subsequent fiscal year. Transfers-out represent FY 19 program fees collected which were not used to fund FY 19 expenditures. Transfers in (Prior Year Program Income) represent FY 18 Program fee collections not used to fund FY 18 expenditures.

During 2019, the Department transferred fund balance to prior year program income in Physical Health of \$778,984.

NOTE F - CHANGES IN LONG-TERM LIABILITIES

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Compensated absences	<u>\$1,024,853</u>	<u>\$ 356,927</u>	<u>\$ 392,157</u>	<u>\$ 989,623</u>	<u>\$ 351,749</u>

NOTE G - DEPARTMENT OF PUBLIC HEALTH REPORTING REQUIREMENTS

All programs of the Columbus Department of Public Health submit Budgets and monthly Income and Expenditure Reports by program to their funding agency, primarily the Georgia Department of Public Health, for reimbursement purposes. These reports are prepared in accordance with DPH guidelines and do not include any adjustments made at the fiscal year-end. Accordingly, the revenues and expenses included in the financial report may differ from amounts reported in the June 30, 2019 Income and Expenditure Report submitted to DPH. The financial statements do reflect prior year program income as other financing sources, and reflect amounts due to/from DPH based on the June 30, 2019 Income and Expenditure Report and adjustments.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE H - RETIREMENT BENEFITS

General Information about the Employees' Retirement System

a. Plan Description

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/financials.

b. Benefits provided

The ERS Plan supports three benefits 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, postretirement cost-of-living adjustments may also be made to members' benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through ERS.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2019

c. 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 Health Department's total required contribution rate 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 rate of 24.66% of annual covered payroll for old and new plan members and 21.66% for GSEPS members, plus a 0.12% adjustment for the HB 751 one-time benefit adjustment of 3% to retired state employees. The Health Department's contributions to ERS totaled \$1,429,353 for the year ended June 30, 2019. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

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

At June 30, 2019, the Health Department reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2017. An expected total pension liability as of June 30, 2018 was determined using standard roll-forward techniques. The Health Department's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2018. At June 30, 2018, the Health Department's proportion was .222516%, which was an increase of .005873% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Health Department recognized pension expense of \$888,905. At June 30, 2019, the Health Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual experience	\$ 284,511	\$ -
Changes of assumptions	430,973	-
Net difference between projected and actual earnings on pension plan investments	-	210,807
Changes in proportion and differences between Employer contributions and proportionate share of contributions	145,207	233,362
Employer contributions subsequent to the measurement date (Including employer specific)	1,429,353	-
Total	<u>\$ 2,290,044</u>	<u>\$ 444,169</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2019

Health Department contributions subsequent to the measurement date of \$1,429,353 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	\$	545,058
2021	\$	316,087
2022	\$	(350,432)
2023	\$	(94,191)
Thereafter	\$	-

e. 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 2 years for both males and females for service retirements and dependent beneficiaries. The RP-2000 Disabled Mortality Table with future mortality improvement projected to 2025 with Society of Actuaries' projection scale BB and set back 7 years for males and set forward 3 years for females was used for death after disability retirement. There is a margin for future mortality 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.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2019

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

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00%	(0.50)%
Domestic large equities	37.20	9.00
Domestic mid equities	3.40	12.00
Domestic small equities	1.40	13.50
International developed market equities	17.80	8.00
International emerging market equities	5.20	12.00
Alternatives	5.00	10.50
Total	100.00%	

* Rates shown are net of inflation

f. Discount Rate

The discount rate used to measure the 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 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 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.

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

The following presents the Health Department's proportionate share of the net pension liability calculated using the discount rate of 7.30%, as well as what the Health Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.30%) or 1-percentage-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 net pension liability	\$ <u>13,011,269</u>	\$ <u>9,147,706</u>	\$ <u>5,855,851</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

h. Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued ERS financial report which is publically available at www.ers.ga.gov/financials.

NOTE I - OPEB

General Information about the State OPEB Fund

a. Plan Description

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

b. Benefits Provided

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

c. Contributions

As established by the Board, the State OPEB Fund is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur. Contributions to the State OPEB Fund from the Health Department were \$1,128,984 for the year ended June 30, 2019. Active employees are not required to contribute to the State OPEB Fund.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2019

d. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2019, the Health Department reported a liability of \$5,384,840 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 Health Department's proportion of the net OPEB liability was actuarially determined based on employer contributions during the fiscal year ended June 30, 2018. At June 30, 2018, the Health Department's proportion was .205875%, which was an increase of .003342% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Health Department recognized OPEB expense of \$(456,713). At June 30, 2019, the Health Department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 423,518
Changes of assumptions	-	1,951,922
Net difference between projected and actual earnings on OPEB plan investments	124,473	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	112,004	462,318
Employer contributions subsequent to the measurement date	1,128,984	-
Total	<u>\$ 1,365,461</u>	<u>\$ 2,837,758</u>

Health Department contributions subsequent to the measurement date of \$1,128,984 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 expense as follows:

Year ended June 30:		
2020	\$	(897,820)
2021	\$	(897,820)
2022	\$	(637,895)
2023	\$	(167,746)
Thereafter	\$	-

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2019

e. 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	3.25 – 7.00%, including inflation
Long-term expected rate of return	7.30%, compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate	
Pre-Medicare Eligible	7.50%
Medicare Eligible	5.50%
Ultimate trend rate	
Pre-Medicare Eligible	4.75%
Medicare Eligible	4.75%
Year of Ultimate trend rate	
Pre-Medicare Eligible	2028
Medicare Eligible	2020

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

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

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

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

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

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2019

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

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00%	(0.50)%
Domestic stocks - large cap	37.20	9.00
Domestic stocks - mid cap	3.40	12.00
Domestic stocks - small cap	1.40	13.50
Int'l stocks - developed mkt	17.80	8.00
Int'l stocks - emerging mkt	5.20	12.00
Alternatives	5.00	10.50
Total	100.00%	

* Net of inflation

f. Discount Rate

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

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2019

g. Sensitivity of the Health Department's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Health Department's proportionate share of the net OPEB liability calculated using the discount rate of 5.22%, as well as what the Health Department's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.22%) or 1-percentage-point higher (6.22%) than the current discount rate:

	1% Decrease (4.22%)	Current discount rate (5.22%)	1% Increase (6.22%)
Employer's proportionate share of the net OPEB liability	<u>\$ 6,397,380</u>	<u>\$ 5,384,840</u>	<u>\$ 4,548,296</u>

h. Sensitivity of the Health Department's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

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

	1% Decrease	Current healthcare cost trend rate	1% Increase
Employer's proportionate share of the net OPEB liability	<u>\$ 4,442,114</u>	<u>\$ 5,384,840</u>	<u>\$ 6,537,828</u>

i. 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 publically available at <https://sao.georgia.gov/comprehensive-annual-financial-reports>.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE J - OPEB

General Information about the SEAD-OPEB Plan

a. Plan Description

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

b. Benefits Provided

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

c. Contributions

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

d. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2019, the Health Department reported a liability (asset) of \$(617,070) for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of June 30, 2018. The total OPEB liability (asset) used to calculate the net OPEB liability (asset) was based on an actuarial valuation as of June 30, 2017. An expected total OPEB liability (asset) as of June 30, 2018 was determined using standard roll-forward techniques. The Health Department'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 Health Department's proportion was .227999%, which was an decrease of .006053% from its proportion measured as of June 30, 2017.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2019

For the year ended June 30, 2019, the Health Department recognized OPEB expense of \$(32,420). At June 30, 2019, the Health Department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual experience	\$ 6,742	
Changes of assumptions	31,703	
Net difference between projected and actual earnings on OPEB plan investments	-	102,014
Changes in proportion and differences between Employer contributions and proportionate share of contributions	22,501	-
Employer contributions subsequent to the measurement date (Including employer specific)	-	-
Total	<u>\$ 60,946</u>	<u>\$ 102,014</u>

Health Department contributions subsequent to the measurement date of \$-0- 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 expense as follows:

Year ended June 30:		
2020	\$	10,500
2021	\$	(11,879)
2022	\$	(31,165)
2023	\$	(8,524)
Thereafter	\$	-

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2019

e. Actuarial Assumptions

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

Inflation	2.75%
Salary increases:	
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

Post-retirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward 2 years for both males and females for service retirements and dependent beneficiaries. There is a margin for future mortality 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 July 1, 2009 - June 30, 2014.

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

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00%	(0.50)%
Domestic large equities	37.20	9.00
Domestic mid equities	3.40	12.00
Domestic small equities	1.40	13.50
International developed market equities	17.80	8.00
International emerging market equities	5.20	12.00
Alternatives	5.00	10.50
Total	100.00%	

* Rates shown are net of inflation

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2019

f. 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.

g. Sensitivity of the Health Department's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Health Department's proportionate share of the net OPEB liability calculated using the discount rate of 7.30 %, as well as what the Health Department's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.30%) or 1-percentage-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 (asset)	<u>\$ (332,475)</u>	<u>\$ (617,070)</u>	<u>\$ (850,343)</u>

h. 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.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2019

NOTE K - DEFERRED OUTFLOWS OF RESOURCES

	Health Insurance	Life Insurance	OPEB Total	Pension	Total
Differences between expected and actual experience	\$ -	\$ 6,742	\$ 6,742	\$ 284,511	\$ 291,253
Changes of assumptions	-	31,703	31,703	430,973	462,676
Net difference between projected and actual earnings on plan investments	124,473	-	124,473	-	124,473
Changes in proportion and differences between Employer contributions and proportionate share of contributions	112,004	22,501	134,505	145,207	279,712
Employer contributions subsequent to the measurement date	-	-	-	1,429,353	1,429,353
Total	<u>\$ 236,477</u>	<u>\$ 60,946</u>	<u>\$ 297,423</u>	<u>\$ 2,290,044</u>	<u>\$ 2,587,467</u>

NOTE L - DEFERRED INFLOWS OF RESOURCES

	Health Insurance	Life Insurance	OPEB Total	Pension	Total
Differences between expected and actual experience	\$ 423,518	\$ -	\$ 423,518	\$ -	\$ 423,518
Changes of assumptions	1,951,922	-	1,951,922	-	1,951,922
Net difference between projected and actual earnings on plan investments	-	102,014	102,014	210,807	312,821
Changes in proportion and differences between Employer contributions and proportionate share of contributions	462,318	-	462,318	233,362	695,680
Total	<u>\$ 2,837,758</u>	<u>\$ 102,014</u>	<u>\$ 2,939,772</u>	<u>\$ 444,169</u>	<u>\$ 3,383,941</u>

NOTE M - CONTINGENCIES - REVENUES

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

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE N - CONCENTRATIONS

The Board is care-giver with regard to those programs listed in Note A. As such, the Board's primary source of revenue is Georgia Department of Public Health Grant-In-Aid. This revenue source makes up 69% of the total revenues received for fiscal year 2019.

NOTE O - RISK MANAGEMENT

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

REQUIRED SUPPLEMENTARY INFORMATION

Columbus Department of Public Health
 Schedule of the Department's Proportionate Share of the Net Pension Liability
 Employees' Retirement System of Georgia
 Year Ended June 30

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability	0.222516%	0.216643%	0.240604%	0.238482%	0.241388%
Proportionate share of the net pension liability	\$ 9,147,706	\$ 8,798,598	\$ 11,381,580	\$ 9,661,855	\$ 9,053,542
Covered-employee payroll	\$ 6,146,087	\$ 6,176,293	\$ 5,576,044	\$ 5,986,416	\$ 5,859,796
Proportionate share of the net pension liability as a percentage of covered-employee payroll	148.84%	142.46%	204.12%	161.40%	154.50%
Plan fiduciary net position as a percentage of the total pension liability	76.68%	73.33%	72.34%	76.20%	77.99%

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

Columbus Department of Public Health
Schedule of Department Contributions
Employees' Retirement System of Georgia
Year Ended June 30

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 1,429,353	\$ 1,408,125	\$ 1,346,687	\$ 1,473,650	\$ 1,223,027
Contributions in relation to the contractually required contribution	<u>(1,429,353)</u>	<u>(1,408,125)</u>	<u>(1,346,687)</u>	<u>(1,473,650)</u>	<u>(1,223,027)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 6,146,087	\$ 6,176,293	\$ 5,576,044	\$ 5,986,416	\$ 5,870,068
Contributions as a percentage of covered-employee payroll	23.26%	22.80%	24.15%	24.62%	20.83%

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

Columbus Department of Public Health
 Schedule of Proportionate Share of the Net OPEB Liability
 State OPEB Fund
 Year Ended June 30

	<u>2019</u>	<u>2018</u>
Proportion of the net OPEB liability	0.205875%	0.202533%
Proportionate share of the net OPEB liability	\$ 5,384,840	\$ 8,251,610
Covered-employee payroll (CEP)*	\$ 6,146,087	\$ 6,176,293
Proportionate share of the net OPEB liability as a percentage of covered-employee payroll	87.61%	133.60%
Plan fiduciary net position as a percentage of the total OPEB liability	31.48%	17.34%

**CEP - the payroll of employees that are provided OPEB through the OPEB plan.*

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

Columbus Department of Public Health
Schedule of Contributions
State OPEB Fund
Year Ended June 30

	<u>2019</u>	<u>2018</u>
Contractually required contribution (CRC)*	\$ 1,128,984	\$ 1,032,616
Contributions in relation to the contractually required contribution*	<u>(1,128,984)</u>	<u>(1,032,616)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll (CEP)**	\$ 6,146,087	\$ 6,176,293
Contributions as a percentage of covered-employee payroll	18.37%	16.72%

*CRC is equal to the contributions in relation to the contractually required contribution.

**CEP - the payroll of employees that are provided OPEB through the OPEB plan.

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

Columbus Department of Public Health
Schedule of Proportionate Share of the Net OPEB Liability (Asset)
SEAD-OPEB Plan
Year Ended June 30

	<u>2019</u>	<u>2018</u>
Proportion of the net OPEB liability	0.227999%	0.224052%
Proportionate share of the net OPEB liability (asset)	\$ (617,070)	\$ (608,313)
Covered-employee payroll	\$ 6,146,087	\$ 6,176,293
Proportionate share of the net OPEB asset as a percentage of covered-employee payroll	10.04%	9.85%
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 fiscal years. Additional years will be displayed as they become available.

Columbus Department of Public Health
 Schedule of Contributions
 SEAD-OPEB Plan
 Year Ended June 30

	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ -	\$ -
Contributions in relation to the contractually required contribution	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 6,146,087	\$ 6,176,293
Contributions as a percentage of covered-employee payroll	- %	- %

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

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2019

Employees' Retirement System

Changes of assumptions: On December 17, 2015, the Board of Trustees 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.

State OPEB Fund

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

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

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

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

SEAD-OPEB Plan

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.

SUPPLEMENTARY INFORMATION

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
PUBLIC HEALTH PROGRAM-001
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
County participating	\$ 486,311	\$ 486,311	\$ -	\$ 486,311
County non-participating	15,701	15,701	-	15,701
Outpatient client fees	198,622	-	198,622	213,850
Private insurance	83,725	-	83,725	87,517
Outpatient Medicaid fees	81,291	-	81,291	67,632
Qualifying donations	1,030	-	1,030	76
EPSDT fees	27,718	-	27,718	23,131
Medicaid rehab	31,123	-	31,123	32,100
Medicare fees	2,774	-	2,774	1,137
Non-qualifying contracts	-	-	-	21,250
Qualifying local funds	36,593	-	36,593	14
Non-qualifying local funds	2,724	-	2,724	4,510
Vital records fees	517,115	-	517,115	519,152
Vital Records - Cannabis	1,731	-	1,731	-
Environmental fees	255,653	-	255,653	219,098
Other fees	-	-	-	2,538
Georgia Department of Public Health-Grant-In-Aid	3,429,376	3,519,548	(90,172)	3,869,550
Prior year administrative claiming income	223,988	-	223,988	240,613
Administrative claiming income	60,063	-	60,063	114,916
Intra/Inter agency transactions	847,018	847,018	-	745,128
TOTAL REVENUES	6,302,556	4,868,578	1,433,978	6,664,224
OTHER FINANCING SOURCES				
Operating transfer from Restricted-Prior Year	-	-	-	-
Program Income	651,603	651,603	-	643,386
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,954,159	5,520,181	1,433,978	7,307,610
EXPENDITURES				
Direct salaries and fringe benefits	3,498,947	3,499,473	(526)	3,722,588
Equipment	107,358	107,357	1	150,594
Other operating expenses	1,352,375	1,442,022	(89,647)	1,450,952
Intra/Inter agency	254,436	254,436	-	261,007
Indirect cost	216,893	216,893	-	174,935
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	5,430,009	5,520,181	(90,172)	5,760,076
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	1,524,150	\$ -	\$ 1,524,150	1,547,534
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year	-	-	-	-
Program Income	(721,254)	-	-	(651,603)
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	\$ 802,896	\$ -	\$ 802,896	\$ 895,931

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
WIC PROGRAM-NUTRITION EDUCATION-007
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 10,890	\$ 10,891	\$ (1)	\$ 23,843
TOTAL REVENUES	10,890	10,891	(1)	23,843
EXPENDITURES				
Other operating expenses	10,890	10,891	(1)	23,843
	<u>10,890</u>	<u>10,891</u>	<u>(1)</u>	<u>23,843</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
WIC PROGRAM-BREASTFEEDING-009
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 1,962	\$ 1,962	\$ -	\$ 9,406
TOTAL REVENUES	1,962	1,962	-	9,406
EXPENDITURES				
Other operating expenses	1,962	1,962	-	9,406
	<u>1,962</u>	<u>1,962</u>	<u>-</u>	<u>9,406</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
CHILDREN 1ST-024
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid Medicaid fees	\$ 239,327 <u>862</u>	\$ 260,832 <u>-</u>	\$ (21,505) <u>862</u>	\$ 237,224 <u>635</u>
TOTAL REVENUES	240,189	260,832	(20,643)	237,859
OTHER FINANCING SOURCES				
Operating transfer from Restricted-Prior Year Program Income	<u>635</u>	<u>636</u>	<u>(1)</u>	<u>1,653</u>
TOTAL REVENUE AND OTHER FINANCING SOURCES	240,824	261,468	(20,644)	239,512
EXPENDITURES				
Direct salaries and fringe benefits	188,899	188,900	(1)	191,540
Equipment	540	540	-	1,035
Other operating expenses	39,260	60,765	(21,505)	37,986
Indirect cost	<u>11,263</u>	<u>11,263</u>	<u>-</u>	<u>8,316</u>
	<u>239,962</u>	<u>261,468</u>	<u>(21,506)</u>	<u>238,877</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER(UNDER) EXPENDITURES	862	\$ <u><u>-</u></u>	\$ <u><u>862</u></u>	635
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year Program Income	<u>(862)</u>			<u>(635)</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER(UNDER) EXPENDITURES AND OTHER FINANCING (USES)	\$ <u><u>-</u></u>			\$ <u><u>-</u></u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 GENETICS PROGRAM-027
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	<u>ACTUAL</u> 2019	<u>BUDGET</u> 2019	<u>VARIANCE</u> <u>OVER (UNDER)</u> <u>BUDGET</u>	<u>LOCAL USE</u> <u>ONLY</u> 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
TOTAL REVENUES	1,000	1,000	-	1,000
EXPENDITURES				
Direct salaries and fringe benefits	995	995	-	1,000
Other operating expenses	<u>5</u>	<u>5</u>	<u>-</u>	<u>-</u>
	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 TB CASE MANAGEMENT-031
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 227,148	\$ 227,148	\$ -	\$ 222,966
TOTAL REVENUES	227,148	227,148	-	222,966
EXPENDITURES				
Direct salaries and fringe benefits	135,021	135,021	-	135,068
Other operating expenses	84,185	84,185	-	80,230
Indirect cost	7,942	7,942	-	7,668
	<u>227,148</u>	<u>227,148</u>	<u>-</u>	<u>222,966</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 ENVIRONMENTAL HEALTH RISK ASSESSMENT-040
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 25,000	\$ 25,000	\$ -	\$ 7,500
TOTAL REVENUES	25,000	25,000	-	7,500
EXPENDITURES				
Direct salaries and fringe benefits	24,449	24,449	-	7,500
Indirect Cost	551	551	-	-
	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>7,500</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
HIV/AIDS SUBSTANCE ABUSE PROGRAM-044
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 226,272	\$ 226,272	\$ -	\$ 117,550
TOTAL REVENUES	226,272	226,272	-	117,550
EXPENDITURES				
Direct salaries and fringe benefits	166,143	166,142	1	67,127
Equipment	2,376	2,376	-	-
Other operating expenses	51,938	51,939	(1)	47,398
Indirect cost	5,815	5,815	-	3,025
	<u>226,272</u>	<u>226,272</u>	<u>-</u>	<u>117,550</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 BREASTEST AND MORE PROGRAM-056
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 102,152	\$ 102,152	\$ -	\$ 129,851
TOTAL REVENUES	102,152	102,152	-	129,851
EXPENDITURES				
Direct salaries and fringe benefits	24,324	24,325	(1)	28,103
Other operating expenses	76,175	76,175	-	100,045
Indirect cost	1,653	1,652	1	1,703
	<u>102,152</u>	<u>102,152</u>	<u>-</u>	<u>129,851</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 IMMUNIZATION-066
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON- GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 95,070	\$ 95,070	\$ -	\$ 99,151
TOTAL REVENUES	95,070	95,070	-	99,151
EXPENDITURES				
Direct salaries and fringe benefits	73,645	73,645	-	78,710
Other operating expenses	16,797	16,797	-	16,593
Indirect cost	4,628	4,628	-	3,848
	<u>95,070</u>	<u>95,070</u>	<u>-</u>	<u>99,151</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
DENTAL HEALTH-076
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 171,135	\$ 171,135	\$ -	\$ 171,135
TOTAL REVENUES	171,135	171,135	-	171,135
EXPENDITURES				
Direct salaries and fringe benefits	162,478	162,478	-	163,020
Indirect cost	8,657	8,657	-	8,115
	<u>171,135</u>	<u>171,135</u>	<u>-</u>	<u>171,135</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 RYAN WHITE PART B-094
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Medicare fees	\$ -	\$ -	\$ -	\$ 3,390
Medicaid fees	7,246	-	7,246	5,562
Outpatient client fees	7,321	-	7,321	4,361
Private insurance	2,565	-	2,565	4,772
Medicaid rehab	5,930	-	5,930	3,186
Intra/Inter agency transaction	4,800	4,800	-	4,800
Non-qualifying local funds	336	-	336	3,602
Georgia Department of Public Health-Grant-In-Aid	<u>674,004</u>	<u>674,004</u>	<u>-</u>	<u>674,004</u>
TOTAL REVENUES	702,202	678,804	23,398	703,677
OTHER FINANCING SOURCES				
Operating transfer from Restricted-Prior Year Program Income	<u>24,873</u>	<u>24,874</u>	<u>(1)</u>	<u>25,098</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	727,075	703,678	23,397	728,775
EXPENDITURES				
Equipment	-	-	-	413
Other operating expenses	698,277	698,278	(1)	698,081
Indirect costs	<u>5,400</u>	<u>5,400</u>	<u>-</u>	<u>5,408</u>
	<u>703,677</u>	<u>703,678</u>	<u>(1)</u>	<u>703,902</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	23,398	\$ -	\$ 23,398	24,873
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year Program Income	<u>(23,398)</u>			<u>(24,873)</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	\$ -			\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 TEST, LINK AND CARE NETWORK-104
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ -	\$ -	\$ -	\$ 43,000
TOTAL REVENUES	-	-	-	43,000
EXPENDITURES				
Direct salaries and fringe benefits	-	-	-	31,767
Other operating expenses	-	-	-	9,637
Indirect cost	-	-	-	1,596
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 EARLY INTERVENTION-112
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	<u>ACTUAL</u> 2019	<u>BUDGET</u> 2019	<u>VARIANCE</u> <u>OVER (UNDER)</u> <u>BUDGET</u>	<u>LOCAL USE</u> <u>ONLY</u> 2018
REVENUES				
Medicaid fees	\$ 3,018	\$ -	\$ 3,018	\$ 12,671
Georgia Department of Public Health-Grant-In-Aid	<u>189,019</u>	<u>258,528</u>	<u>(69,509)</u>	<u>258,528</u>
TOTAL REVENUES	192,037	258,528	(66,491)	271,199
OTHER FINANCING SOURCES				
Operating transfer from Restricted-Prior Year Program Income	<u>12,671</u>	<u>12,672</u>	<u>(1)</u>	<u>6,045</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	204,708	271,200	(66,492)	277,244
EXPENDITURES				
Direct salaries and fringe benefits	79,004	79,004	-	162,877
Equipment	16,864	16,863	1	3,011
Other operating expenses	96,245	165,755	(69,510)	90,875
Indirect cost	<u>9,577</u>	<u>9,578</u>	<u>(1)</u>	<u>7,810</u>
	<u>201,690</u>	<u>271,200</u>	<u>(69,510)</u>	<u>264,573</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	3,018	\$ <u>-</u>	\$ <u>3,018</u>	12,671
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year Program Income	<u>(3,018)</u>			<u>(12,671)</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER(UNDER) EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>			\$ <u>-</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
HIV/AIDS CORE SURVEILLANCE-141
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	<u>ACTUAL 2019</u>	<u>BUDGET 2019</u>	<u>VARIANCE OVER (UNDER) BUDGET</u>	<u>LOCAL USE ONLY 2018</u>
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 4,800	\$ 4,800	\$ -	\$ 4,800
TOTAL REVENUES	4,800	4,800	-	4,800
EXPENDITURES				
Intra/Inter agency	4,800	4,800	-	4,800
	<u>4,800</u>	<u>4,800</u>	<u>-</u>	<u>4,800</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
DISTRICT OPERATIONS-195
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Outpatient client fees	\$ -	\$ -	\$ -	\$ 550
Qualifying local funds	254	-	254	124
Non-qualifying local funds	-	239,579	(239,579)	-
Intra/Inter agency transactions	<u>742,749</u>	<u>742,749</u>	<u>-</u>	<u>630,567</u>
TOTAL REVENUES	743,003	982,328	(239,325)	631,241
EXPENDITURES				
Direct salaries and fringe benefits	583,604	583,604	-	538,782
Equipment	8,474	8,474	-	-
Other operating expenses	<u>310,165</u>	<u>390,250</u>	<u>(80,085)</u>	<u>133,014</u>
	<u>902,243</u>	<u>982,328</u>	<u>(80,085)</u>	<u>671,796</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	\$ <u>(159,240)</u>	\$ <u>-</u>	\$ <u>(159,240)</u>	\$ <u>(40,555)</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
EMPLOYEE WORKSITE WELLNESS PROGRAM-208
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	<u>ACTUAL 2019</u>	<u>BUDGET 2019</u>	<u>VARIANCE OVER (UNDER) BUDGET</u>	<u>LOCAL USE ONLY 2018</u>
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ <u>7,361</u>	\$ <u>10,000</u>	\$ <u>(2,639)</u>	\$ <u>19,600</u>
TOTAL REVENUES	7,361	10,000	(2,639)	19,600
EXPENDITURES				
Other operating expenses	<u>7,361</u>	<u>10,000</u>	<u>(2,639)</u>	<u>19,600</u>
	<u>7,361</u>	<u>10,000</u>	<u>(2,639)</u>	<u>19,600</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 PROJECT LAUNCH GRANT-220
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 566,273	\$ 662,467	\$ (96,194)	\$ 651,111
TOTAL REVENUES	566,273	662,467	(96,194)	651,111
EXPENDITURES				
Direct salaries and fringe benefits	118,989	118,988	1	193,672
Equipment	1,433	1,433	-	1,433
Other operating expenses	434,463	530,658	(96,195)	445,741
Indirect cost	11,388	11,388	-	10,265
	<u>566,273</u>	<u>662,467</u>	<u>(96,194)</u>	<u>651,111</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 EPI CAPACITY-245
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 57,051	\$ 57,051	\$ -	\$ 57,051
TOTAL REVENUES	57,051	57,051	-	57,051
EXPENDITURES				
Direct salaries and fringe benefits	57,051	57,051	-	57,051
	57,051	57,051	-	57,051
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
CHILDHOOD LEAD POISONING-265
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Outpatient client fees	\$ 2,066	\$ -	\$ 2,066	\$ 2,989
Georgia Department of Public Health-Grant-In-Aid	<u>45,000</u>	<u>45,000</u>	<u>-</u>	<u>60,000</u>
TOTAL REVENUES	47,066	45,000	2,066	62,989
OTHER FINANCING SOURCES				
Operating transfer from Restricted-Prior Year Program Income	<u>2,989</u>	<u>2,990</u>	<u>(1)</u>	<u>2,985</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	50,055	47,990	2,065	65,974
EXPENDITURES				
Direct salaries and fringe benefits	39,258	39,258	-	55,024
Equipment	1,109	1,109	-	-
Other operating expenses	4,607	4,608	(1)	5,509
Indirect cost	<u>3,015</u>	<u>3,015</u>	<u>-</u>	<u>2,452</u>
	<u>47,989</u>	<u>47,990</u>	<u>(1)</u>	<u>62,985</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	2,066	\$ <u>-</u>	\$ <u>2,066</u>	2,989
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year Program Income	<u>(2,066)</u>			<u>(2,989)</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER(UNDER) EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>			\$ <u>-</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
PUBLIC HEALTH EMERGENCY PREPAREDNESS-270
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 418,513	\$ 418,513	\$ -	\$ 423,902
TOTAL REVENUES	418,513	418,513	-	423,902
EXPENDITURES				
Direct salaries and fringe benefits	263,918	263,918	-	284,403
Equipment	5,052	5,051	1	4,039
Other operating expenses	132,820	132,821	(1)	121,170
Indirect cost	16,723	16,723	-	14,290
	<u>418,513</u>	<u>418,513</u>	<u>-</u>	<u>423,902</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 RYAN WHITE PART B MINORITY AIDS INITIATIVE-271
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	<u>ACTUAL 2019</u>	<u>BUDGET 2019</u>	<u>VARIANCE OVER (UNDER) BUDGET</u>	<u>LOCAL USE ONLY 2018</u>
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 28,224	\$ 30,912	\$ (2,688)	\$ 67,176
TOTAL REVENUES	28,224	30,912	(2,688)	67,176
EXPENDITURES				
Other operating expenses	28,224	30,912	(2,688)	67,176
	<u>28,224</u>	<u>30,912</u>	<u>(2,688)</u>	<u>67,176</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 EPI CAPACITY/ADDITION-280
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	<u>ACTUAL 2019</u>	<u>BUDGET 2019</u>	<u>VARIANCE OVER (UNDER) BUDGET</u>	<u>LOCAL USE ONLY 2018</u>
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
TOTAL REVENUES	15,000	15,000	-	15,000
EXPENDITURES				
Direct salaries and fringe benefits	15,000	15,000	-	15,000
	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 STD PREVENTIVE CLINICAL SERVICES-283
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 21,618	\$ 21,618	\$ -	\$ 25,647
TOTAL REVENUES	21,618	21,618	-	25,647
EXPENDITURES				
Other operating expenses	21,618	21,618	-	25,647
	<u>21,618</u>	<u>21,618</u>	<u>-</u>	<u>25,647</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 FAMILY PLANNING DISTRICT CADRE POS. REALIGNMENT-291
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 83,482	\$ 84,613	\$ (1,131)	\$ 84,613
TOTAL REVENUES	83,482	84,613	(1,131)	84,613
EXPENDITURES				
Direct salaries and fringe benefits	78,740	79,871	(1,131)	80,648
Indirect cost	4,742	4,742	-	3,965
	<u>83,482</u>	<u>84,613</u>	<u>(1,131)</u>	<u>84,613</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
WIC COST POOL-301
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 2,318,275	\$ 2,318,276	\$ (1)	\$ 2,318,877
TOTAL REVENUES	2,318,275	2,318,276	(1)	2,318,877
EXPENDITURES				
Direct salaries and fringe benefits	2,235,243	2,235,243	-	2,270,478
Equipment	-	-	-	48,399
Other Operating	83,032	83,033	(1)	-
	<u>2,318,275</u>	<u>2,318,276</u>	<u>(1)</u>	<u>2,318,877</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 BREASTFEEDING PEER-329
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	<u>ACTUAL</u> 2019	<u>BUDGET</u> 2019	<u>VARIANCE</u> <u>OVER (UNDER)</u> <u>BUDGET</u>	<u>LOCAL USE</u> <u>ONLY</u> 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 109,564	\$ 109,564	\$ -	\$ 109,564
TOTAL REVENUES	109,564	109,564	-	109,564
EXPENDITURES				
Direct salaries and fringe benefits	99,475	99,475	-	100,424
Other operating expenses	4,184	4,184	-	4,539
Indirect cost	5,905	5,905	-	4,601
	<u>109,564</u>	<u>109,564</u>	<u>-</u>	<u>109,564</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
STEP-UP STEP-IN-348
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 33,000	\$ 33,000	\$ -	\$ 31,500
TOTAL REVENUES	33,000	33,000	-	31,500
EXPENDITURES				
Direct salaries and fringe benefits	1,044	1,044	-	5,024
Other operating expenses	31,956	31,956	-	26,476
	<u>33,000</u>	<u>33,000</u>	<u>-</u>	<u>31,500</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 RYAN WHITE PART C-362
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Medicare fees	\$ 5,261	\$ -	\$ 5,261	\$ 2,396
Medicaid fees	836	-	836	462
Outpatient client fees	1,225	-	1,225	722
Private insurance	15,965	-	15,965	5,930
Medicaid rehab	-	-	-	74
Non-qualifying local funds	931,911	556,966	374,945	1,010,505
Other federal funds	444,578	979,970	(535,392)	-
TOTAL REVENUES	1,399,776	1,536,936	(137,160)	1,020,089
OTHER FINANCING SOURCES				
Operating Transfer from Restricted-Prior Year Program Income	9,584	9,584	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,409,360	1,546,520	(137,160)	1,020,089
EXPENDITURES				
Direct salaries and fringe benefits	181,081	181,081	-	108,881
Equipment	11,851	11,852	(1)	3,195
Other operating expenses	781,198	1,316,589	(535,391)	533,801
Indirect costs	36,998	36,998	-	16,552
	<u>1,011,128</u>	<u>1,546,520</u>	<u>(535,392)</u>	<u>662,429</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	398,232	\$ -	\$ 398,232	357,660
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year Program Income	(23,287)			(9,584)
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	\$ 374,945			\$ 348,076

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 COMPREHENSIVE STD PREVENTION-367
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 105,982	\$ 105,982	\$ -	\$ 103,976
TOTAL REVENUES	105,982	105,982	-	103,976
EXPENDITURES				
Direct salaries and fringe benefits	95,739	95,739	-	95,724
Other operating expenses	4,614	4,614	-	3,590
Indirect cost	5,629	5,629	-	4,662
	<u>105,982</u>	<u>105,982</u>	<u>-</u>	<u>103,976</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 FAMILY PLANNING-401
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Family planning fees	\$ 99,578	\$ -	\$ 99,578	\$ 110,573
Non-Qualifying Local Funds	-	39,939	(39,939)	-
Georgia Department of Public Health-Grant-In-Aid	<u>368,627</u>	<u>368,627</u>	<u>-</u>	<u>368,627</u>
TOTAL REVENUES	468,205	408,566	59,639	479,200
OTHER FINANCING SOURCES				
Operating transfer from Restricted-Prior Year				
Program Income	110,573	110,573	-	101,254
Operating transfer from Unassigned Fund Balance	<u>39,938</u>	<u>-</u>	<u>39,938</u>	<u>-</u>
	150,511	110,573	39,938	101,254
TOTAL REVENUES AND OTHER FINANCING SOURCES	618,716	519,139	99,577	580,454
EXPENDITURES				
Direct salaries and fringe benefits	364,675	364,676	(1)	281,490
Equipment	1,431	1,431	-	7,655
Other operating expenses	136,480	136,480	-	165,273
Indirect cost	<u>16,552</u>	<u>16,552</u>	<u>-</u>	<u>15,463</u>
	519,138	519,139	(1)	469,881
EXCESS REVENUES OVER (UNDER) EXPENDITURES	99,578	\$ -	\$ 99,578	110,573
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year				
Program Income	<u>(99,578)</u>			<u>(110,573)</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	\$ -			\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 STATE CERVICAL CANCER SCREENING PROGRAM-405
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 27,354	\$ 27,354	\$ -	\$ 33,600
TOTAL REVENUES	<u>27,354</u>	<u>27,354</u>	<u>-</u>	<u>33,600</u>
EXPENDITURES				
Direct salaries and fringe benefits	-	-	-	5,600
Other operating expenses	27,354	27,354	-	28,000
	<u>27,354</u>	<u>27,354</u>	<u>-</u>	<u>33,600</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 CP CHILDREN'S MEDICAL SERVICE CLINICS PROGRAM-409
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Medicaid fees	\$ 3,749	\$ -	\$ 3,749	\$ 11,049
Georgia Department of Public Health-Grant-In-Aid	<u>455,394</u>	<u>614,144</u>	<u>(158,750)</u>	<u>474,144</u>
	459,143	614,144	(155,001)	485,193
OTHER FINANCING SOURCES				
Operating transfer from Restricted-Prior Year Program Income	<u>11,049</u>	<u>11,049</u>	<u>-</u>	<u>10,042</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	470,192	625,193	(155,001)	495,235
EXPENDITURES				
Direct salaries and fringe benefits	267,733	267,733	-	256,650
Equipment	4,570	4,570	-	4,697
Other operating expenses	179,049	337,799	(158,750)	208,778
Indirect cost	<u>15,091</u>	<u>15,091</u>	<u>-</u>	<u>14,061</u>
	466,443	625,193	(158,750)	484,186
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	3,749	\$ -	\$ 3,749	11,049
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year Program Income	<u>(3,749)</u>			<u>(11,049)</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	\$ -			\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 GEORGIA TOBACCO USE PREVENTION PROGRAM - 417
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 4,416	\$ 4,416	\$ -	\$ -
TOTAL REVENUES	4,416	4,416	-	-
EXPENDITURES				
Other operating expenses	4,416	4,416	-	-
	<u>4,416</u>	<u>4,416</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
WIC DIETETIC INTERNS - 443
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 22,897	\$ 25,000	\$ (2,103)	\$ -
TOTAL REVENUES	22,897	25,000	(2,103)	-
EXPENDITURES				
Direct salaries and fringe benefits	21,000	21,000	-	-
Other operating expenses	1,897	4,000	(2,103)	-
	<u>22,897</u>	<u>25,000</u>	<u>(2,103)</u>	<u>-</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 OUTPATIENT UNHSI AUDIOLOGY SUPPORT-460
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 6,034	\$ 21,118	\$ (15,084)	\$ 21,118
TOTAL REVENUES	6,034	21,118	(15,084)	21,118
EXPENDITURES				
Direct salaries and fringe benefits	6,034	6,035	(1)	-
Equipment	-	-	-	15,216
Other operating expenses	-	15,083	(15,083)	4,529
Indirect cost	-	-	-	1,373
	<u>6,034</u>	<u>21,118</u>	<u>(15,084)</u>	<u>21,118</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 OUTPATIENT UNHSI AUDIOLOGY SUPPORT-461
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 48,710	\$ 48,710	\$ -	\$ 48,710
TOTAL REVENUES	48,710	48,710	-	48,710
EXPENDITURES				
Direct salaries and fringe benefits	35,828	35,829	(1)	38,476
Equipment	4,805	4,805	-	4,270
Other operating expenses	8,077	8,076	1	5,506
Indirect costs	-	-	-	458
	<u>48,710</u>	<u>48,710</u>	<u>-</u>	<u>48,710</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
STATE BREAST AND CERVICAL CANCER SCREENING-464
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 43,876	\$ 43,876	\$ -	\$ 38,700
TOTAL REVENUES	43,876	43,876	-	38,700
EXPENDITURES				
Direct salaries and fringe benefits	11,766	11,765	1	7,476
Equipment	1	1	-	1
Other operating expenses	31,669	31,670	(1)	30,925
Indirect cost	440	440	-	298
	<u>43,876</u>	<u>43,876</u>	<u>-</u>	<u>38,700</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 HEALTH PROMOTION INITIATIVE-466
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 65,500	\$ 65,500	\$ -	\$ 65,000
TOTAL REVENUES	65,500	65,500	-	65,000
EXPENDITURES				
Direct salaries and fringe benefits	27,660	27,660	-	28,109
Equipment	1,898	1,898	-	-
Other operating expenses	34,289	34,289	-	35,636
Indirect cost	1,653	1,653	-	1,255
	<u>65,500</u>	<u>65,500</u>	<u>-</u>	<u>65,000</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 INFANTS AND TODDLERS WITH DISABILITIES-543
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Medicaid fees	\$ 7,183	\$ -	\$ 7,183	\$ 27,129
Georgia Department of Public Health-Grant-In-Aid	<u>244,906</u>	<u>244,906</u>	<u>-</u>	<u>151,977</u>
TOTAL REVENUES	252,089	244,906	7,183	179,106
OTHER FINANCING SOURCES				
Operating Transfer from Restricted-Prior Year Program Income	<u>27,129</u>	<u>27,130</u>	<u>(1)</u>	<u>26,744</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	279,218	272,036	7,182	205,850
EXPENDITURES				
Direct salaries and fringe benefits	240,456	242,809	(2,353)	148,552
Equipment	-	-	-	516
Other operating expenses	22,844	21,730	1,114	22,917
Indirect cost	<u>8,735</u>	<u>7,497</u>	<u>1,238</u>	<u>6,736</u>
	<u>272,035</u>	<u>272,036</u>	<u>(1)</u>	<u>178,721</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	7,183	\$ <u>-</u>	\$ <u>7,183</u>	27,129
OTHER FINANCING (USES)				
Operating Transfer of Restricted-Prior Year Program Income	<u>(7,183)</u>			<u>(27,129)</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	\$ <u>-</u>			\$ <u>-</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
HOSPITAL COMMUNITY EMERGENCY PLANNING-566
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 57,804	\$ 96,156	\$ (38,352)	\$ 102,156
TOTAL REVENUES	57,804	96,156	(38,352)	102,156
EXPENDITURES				
Direct salaries and fringe benefits	45,343	45,343	-	79,933
Other operating expenses	7,761	46,113	(38,352)	18,218
Indirect cost	4,700	4,700	-	4,005
	<u>57,804</u>	<u>96,156</u>	<u>(38,352)</u>	<u>102,156</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
TUBERCULOSIS-COMPREHENSIVE CLINICAL TB COURSE-577
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	<u>ACTUAL</u> 2019	<u>BUDGET</u> 2019	<u>VARIANCE</u> <u>OVER (UNDER)</u> <u>BUDGET</u>	<u>LOCAL USE</u> <u>ONLY</u> 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ -	\$ -	\$ -	\$ 1,093
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,093</u>
EXPENDITURES				
Other operating expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,093</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 ADOLESCENT HEALTH & YOUTH DEVELOPMENT-589
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	<u>ACTUAL</u> 2019	<u>BUDGET</u> 2019	<u>VARIANCE</u> <u>OVER (UNDER)</u> <u>BUDGET</u>	<u>LOCAL USE</u> <u>ONLY</u> 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 121,420	\$ 121,420	\$ -	\$ 126,200
Qualifying donations	<u>500</u>	<u>-</u>	<u>500</u>	<u>1,000</u>
TOTAL REVENUES	121,920	121,420	500	127,200
OTHER FINANCING SOURCES				
Operating transfer from Restricted-Prior Year Program Income	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>250</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	122,920	122,420	500	127,450
EXPENDITURES				
Direct salaries and fringe benefits	78,918	78,917	1	76,229
Other operating expenses	39,020	39,021	(1)	46,141
Indirect cost	<u>4,482</u>	<u>4,482</u>	<u>-</u>	<u>4,080</u>
	<u>122,420</u>	<u>122,420</u>	<u>-</u>	<u>126,450</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	500	\$ <u><u>-</u></u>	\$ <u><u>500</u></u>	1,000
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year Program Income	<u>(500)</u>			<u>(1,000)</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER(UNDER) EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>			<u><u>\$ -</u></u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 SNAP EDUCATION PROGRAM - 595
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 35,340	\$ 92,000	\$ (56,660)	\$ -
TOTAL REVENUES	<u>35,340</u>	<u>92,000</u>	<u>(56,660)</u>	<u>-</u>
EXPENDITURES				
Direct Salaries and Fringe Benefits	3,124	4,905	(1,781)	
Other Operating Expenses	32,216	87,095	(54,879)	
Intra/Inter agency	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 ENVIRONMENTAL HEALTH-599
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	<u>ACTUAL 2019</u>	<u>BUDGET 2019</u>	<u>VARIANCE OVER (UNDER) BUDGET</u>	<u>LOCAL USE ONLY 2018</u>
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 143,626	\$ 143,626	\$ -	\$ 123,626
TOTAL REVENUES	<u>143,626</u>	<u>143,626</u>	<u>-</u>	<u>123,626</u>
EXPENDITURES				
Intra/Inter agency	<u>143,626</u>	<u>143,626</u>	<u>-</u>	<u>123,626</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
DISTRICT PUBLIC HEALTH INFRASTRUCTURE AND ACCREDITATION-627
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	<u>ACTUAL</u> <u>2019</u>	<u>BUDGET</u> <u>2019</u>	<u>VARIANCE</u> <u>OVER (UNDER)</u> <u>BUDGET</u>	<u>LOCAL USE</u> <u>ONLY</u> <u>2018</u>
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 500	\$ 500	\$ -	\$ 500
TOTAL REVENUES	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
EXPENDITURES				
Other operating expenses	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 LENA START - 638
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	<u>ACTUAL 2019</u>	<u>BUDGET 2019</u>	<u>VARIANCE OVER (UNDER) BUDGET</u>	<u>LOCAL USE ONLY 2018</u>
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 17,000	\$ 17,000	\$ -	\$ -
TOTAL REVENUES	17,000	17,000	-	-
EXPENDITURES				
Equipment	-	-	-	-
Other operating expenses	17,000	17,000	-	-
Indirect cost	-	-	-	-
	<u>17,000</u>	<u>17,000</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 IMPROVING HEALTH OF GA THRU PREVENTION & MGT OF DIABETES, HEART DISEASE & STROKE-640
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	<u>ACTUAL 2019</u>	<u>BUDGET 2019</u>	<u>VARIANCE OVER (UNDER) BUDGET</u>	<u>LOCAL USE ONLY 2018</u>
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 39,999	\$ 40,000	\$ (1)	\$ -
TOTAL REVENUES	39,999	40,000	(1)	-
EXPENDITURES				
Other operating expenses	39,999	40,000	(1)	-
	<u>39,999</u>	<u>40,000</u>	<u>(1)</u>	<u>-</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 HPV - 641
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	<u>ACTUAL 2019</u>	<u>BUDGET 2019</u>	<u>VARIANCE OVER (UNDER) BUDGET</u>	<u>LOCAL USE ONLY 2018</u>
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 2,500	\$ 2,500	\$ -	\$ -
TOTAL REVENUES	2,500	2,500	-	-
EXPENDITURES				
Other operating expenses	2,500	2,500	-	-
	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
WIC DIRECT-643
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 679,608	\$ 706,878	\$ (27,270)	\$ 956,109
TOTAL REVENUES	679,608	706,878	(27,270)	956,109
EXPENDITURES				
Equipment	26,276	26,277	(1)	31,930
Other operating expenses	544,905	572,174	(27,269)	824,165
Indirect cost	108,427	108,427	-	100,014
	<u>679,608</u>	<u>706,878</u>	<u>(27,270)</u>	<u>956,109</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
WIC HEAD START ENROLLMENT-644
COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 1,262	\$ 1,262	\$ -	\$ 83,873
TOTAL REVENUES	1,262	1,262	-	83,873
EXPENDITURES				
Direct salaries and fringe benefits	1,239	1,239	-	73,582
Equipment	-	-	-	2,805
Other operating expenses	23	23	-	6,204
Indirect costs	-	-	-	1,282
	<u>1,262</u>	<u>1,262</u>	<u>-</u>	<u>83,873</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 GEORGIA ASTHMA CONTROL PROGRAM-647
 COMPARATIVE SCHEDULES OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
 Years Ended June 30, 2019 and 2018

	ACTUAL 2019	BUDGET 2019	VARIANCE OVER (UNDER) BUDGET	LOCAL USE ONLY 2018
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ -	\$ 5,000	\$ (5,000)	\$ -
TOTAL REVENUES	-	5,000	(5,000)	-
EXPENDITURES				
Other operating expenses	-	5,000	(5,000)	-
	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
Year Ended June 30, 2019

Income and Expenditure Reports	<u>Received</u>	<u>Expended</u>	<u>(Due to DPH) Due from DPH</u>
DPH AGREEMENT #40500-001-19192391			
GRANT-IN-AID			
Physical Health	001 \$ 2,925,144	\$ 3,429,376	\$ 504,232
WIC Nutrition Education	007 9,348	10,890	1,542
WIC Breastfeeding	009 1,962	1,962	-
Children 1 st -2	024 198,015	239,327	41,312
Genetics	027 1,000	1,000	-
TB Case Management	031 190,366	227,148	36,782
Environmental Health Risk Assessment	040 25,000	25,000	-
HIV/Aids Substance Abuse	044 198,359	226,272	27,913
Breastest & More	056 100,215	102,152	1,937
Immunizations	066 87,232	95,070	7,838
Oral Health	076 169,989	171,135	1,146
Ryan White Part B	094 600,776	674,004	73,228
Early Intervention	112 193,000	189,018	(3,982)
HIV/AIDS Core Surveillance	141 4,800	4,800	-
Employee Worksite Wellness Program	208 3,000	7,361	4,361
Project Launch Grant	220 483,229	566,273	83,044
EPI Capacity	245 57,051	57,051	-
Childhood Lead Poisoning	265 40,876	45,000	4,124
Public Health Emergency Preparedness	270 362,553	418,513	55,960
Ryan White Part B Minority AIDS Initiative	271 23,886	28,224	4,338
EPI Capacity/Addition	280 15,000	15,000	-
STD Preventive Clinical Services	283 21,618	21,618	-
Family Planning Cadre Realignment	291 75,522	83,482	7,960
WIC Cost Pool	301 2,120,609	2,318,275	197,666
Breastfeeding Peer	329 102,138	109,564	7,426
Step Up-Step In	348 33,000	33,000	-
Comprehensive STD Program	367 99,100	105,982	6,882
Family Planning-TANF	401 368,627	368,627	-
State Cervical Cancer Screening Program	405 -	27,354	27,354
Children's Medical Services Clinics	409 414,407	455,393	40,986
Georgia Tobacco Use	417 4,416	4,416	-
WIC Dietetic Internship	443 22,855	22,897	42
Outpatient UNHSI/Audiology Support	460 11,510	6,034	(5,476)
Outpatient UNHSI/Audiology Support	461 35,448	48,710	13,262
State Breast and Cervical Cancer Screening	464 43,876	43,876	-
Health Promotion Initiative	466 45,267	65,500	20,233
Infants and Toddlers With Disabilities	543 135,478	244,906	109,428
Hospital Community Emergency Planning	566 50,906	57,804	6,898
Adolescent Health & Youth Development	589 84,078	121,420	37,342
SNAP Education Program	595 34,579	35,340	761
Environmental Health	599 143,626	143,626	-
District Public Health Infrastructure and Accreditation	627 -	500	500
LENA Start	638 12,999	17,000	4,001
Improving Health	640 -	39,999	39,999
HPV	641 -	2,500	2,500
WIC Direct	643 589,007	679,608	90,601
WIC Head Start Enrollment	644 1,262	1,262	-
	<u>\$ 10,141,129</u>	<u>\$ 11,593,269</u>	<u>\$ 1,452,140</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 SCHEDULE OF CHANGES IN FUND BALANCES
 Year Ended June 30, 2019

	<u>Nonspendable Inventory</u>	<u>Restricted Prior Year Program Income</u>	<u>Restricted Other</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total Memorandum Only</u>
FUND BALANCE BEGINNING	\$ 53,617	\$ 852,106	\$ 960,440	\$ 3,668,461	\$ 2,924,226	\$ 8,458,850
Add:						
Revenues	-	-	-	-	16,754,382	16,754,382
Transfer fund balance	-	884,894	175,512	802,521	-	1,862,927
Deductions:						
Expenditures	-	-	-	-	15,707,978	15,707,978
Transfer fund balance	<u>31,191</u>	<u>852,106</u>	<u>-</u>	<u>-</u>	<u>979,630</u>	<u>1,862,927</u>
FUND BALANCE ENDING	<u>\$ 22,426</u>	<u>\$ 884,894</u>	<u>\$ 1,135,952</u>	<u>\$ 4,470,982</u>	<u>\$ 2,991,000</u>	<u>\$ 9,505,254</u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH

COMPLIANCE REPORTS REQUIRED FOR
GOVERNMENT AUDITING STANDARDS,
ISSUED BY THE COMPTROLLER GENERAL AND
THE PROVISIONS OF THE UNIFORM GUIDANCE
"AUDITS OF STATE AND LOCAL GOVERNMENTS
AND NON-PROFIT ORGANIZATIONS"

For Fiscal Year Ended June 30, 2019

**Albright, Fortenberry
& Ninas, LLP**

CERTIFIED PUBLIC ACCOUNTANTS
COLUMBUS, GEORGIA / PHENIX CITY, ALABAMA

COLUMBUS DEPARTMENT OF PUBLIC HEALTH

COMPLIANCE REPORTS REQUIRED FOR
GOVERNMENT AUDITING STANDARDS,
ISSUED BY THE COMPTROLLER GENERAL AND
THE PROVISIONS OF THE UNIFORM GUIDANCE
"AUDITS OF STATE AND LOCAL GOVERNMENTS
AND NON-PROFIT ORGANIZATIONS"

For Fiscal Year Ended June 30, 2019

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

To the Board of Health
Columbus Department of Public Health
Columbus, GA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Columbus Department of Public Health, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Columbus Department of Public Health's basic financial statements and have issued our report thereon dated August 21, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Columbus Department of Public 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 Columbus Department of Public Health's internal control. Accordingly, we do not express an opinion on the effectiveness of the Columbus Department of Public Health's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Albright, Fortenberry & Ninas, LLP

Columbus, GA
August 21, 2019

Albright, Fortenberry & Ninas, LLP

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

To the Board of Health
Columbus Department of Public Health
Columbus, GA

Report on Compliance for Each Major Federal Program

We have audited the Columbus Department of Public 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 the Columbus Department of Public Health's major federal programs for the year ended June 30, 2019. The Columbus Department of Public 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 the Columbus Department of Public Health's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Columbus Department of Public 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 the Columbus Department of Public Health's compliance.

Opinion on Each Major Federal Program

In our opinion, the Columbus Department of Public 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 the Columbus Department of Public 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 the Columbus Department of Public 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 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 the Columbus Department of Public Health's internal control over compliance.

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities and each major fund of the Columbus Department of Public Health, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Columbus Department of Public Health's basic financial statements. We issued our report thereon dated August 21, 2019 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain

additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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.

Albright, Fortenberry & Ninas, LLP

Columbus, GA
August 21, 2019

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2019

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE</u>		<u>CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
Temporary Assistance for Needy Families		93.558		
Family Planning	401		40500-001-19192713	368,627
Adolescent & Youth Development	589		40500-001-19192713	<u>121,420</u>
				490,047
HIV Prevention Activities-Health Department Based		93.940		
HIV/Aids Substance Abuse	044		40500-001-19192713	<u>226,272</u>
				226,272
HIV/AIDS Core Surveillance		93.944		
HIV/AIDS Core Surveillance	141		40500-001-19192713	4,800
Injury Prevention and Control Step-Up Step-In	348	93.136	40500-001-19192713	33,000
Georgia Tobacco Use Prevention Program	417	93.305	40500-001-19192713	4,416
Improving the Health of Georgians through Prevention and Mgt. of Diabetes, Heart Disease and Stroke	640	93.426	40500-001-19192713	39,999
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements		93.074		
Public Health Emergency Preparedness	270		40500-001-19192713	418,513
Hospital Preparedness Program(HPP)	566		40500-001-19192713	<u>57,804</u>
				476,317

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2019

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES
Maternal and Child Health Services			
Block Grant to the States	93.994		
CMS Clinics	409	40500-001-19192713	245,913
Outpatient Unhsi Aud	461	40500-001-19192713	48,710
			<u>294,623</u>
Total Department of Health and Human Services			3,642,736
U. S. Department of Education			
Pass-through programs from:			
Georgia Department of Public Health			
Special Education-Grants for Children and Families			
Infants and Toddlers With Disabilities	543	84.181 40500-001-19192713	244,906
U. S. Department of Agriculture			
Pass-through programs from:			
Georgia Department of Public Health			
Special Supplemental Nutrition Program for Women, Infants, and Children			
		10.557	
WIC Cost Pool			
WIC Nutrition Education	007	40500-001-19192713	10,890
WIC Breastfeeding	009	40500-001-19192713	1,962
WIC Cost Pool	301	40500-001-19192713	2,318,275
WIC Breastfeeding Peer Counseling	329	40500-001-19192713	109,564
WIC Dietetic Interns	443	40500-001-19192713	22,897
WIC Direct	643	40500-001-19192713	679,608
			<u>3,143,196</u>
WIC Nutrition Education	10.558		
WIC Head Start Enrollment	644	40500-001-19192713	1,262
SNAP Education	595	10.561 40500-001-19192713	35,340
Total Department of Agriculture			<u>3,179,798</u>
Total Expenditures of Federal Awards			<u><u>7,067,440</u></u>

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2019

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

1. The accompanying Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.
2. The Columbus Department of Public Health elected to not use the ten percent de minimis indirect cost rate.
3. There were no sub recipients during the fiscal year ended June 30, 2019.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2019

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the general purpose financial statements of the Columbus Department of Public Health.
2. No material weaknesses or significant deficiencies relating to the audit are reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the Columbus Department of Public Health were disclosed during the audit.
4. No material weaknesses or significant deficiencies relating to the audit of the major federal award programs was reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance Required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for the Columbus Department of Public Health expresses an unmodified opinion.
6. There were no audit findings relative to the major federal award programs for the Columbus Department of Public Health.
7. The programs tested as major programs include:

<u>NAME</u>	<u>CFDA NO.</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557
Special Education – Grants for Infants and Families	84.181
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The Columbus Department of Public Health was determined to be a low-risk auditee.

B. FINDINGS-FINANCIAL STATEMENT AUDIT

None.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

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

None.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2019

There were no prior findings noted.