

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

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# ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

The DeKalb County Board of Health  
DeKalb County, Georgia Board of Health  
Decatur, Georgia

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

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

### Opinions

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

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 7), Budgetary Comparison Schedule - General Fund (page 33 through 34), ERS Schedule of Proportionate Share of the Net Pension Liability (page 35), ERS Schedule of Contributions (page 36), SEAD-OPEB Schedule of Proportionate Share of the Net OPEB Liability (Asset) (page 38), SEAD-OPEB Schedule

of Contributions (page 39), SHBP-OPEB Schedule of Proportionate Share of the Net OPEB Liability (page 41), and SHPB-OPEB Schedule of Contributions (page 42), be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise DeKalb County Board of Health's basic financial statements. The accompanying financial information listed as "Other Information" in the Table of Contents is presented for purposes of additional analysis and for the additional requirements under the Georgia Department of Public Health's External Entities Audit Standards and Sanctions Policy, and is not a required part of the financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The Budgetary Comparison Statements, Schedule of State Contractual Assistance and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Statements, Schedule of State Contractual Assistance and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 6, 2020, on our consideration of DeKalb County Board of Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DeKalb County Board of Health's internal control over financial reporting and compliance.

ROBERT BAKER and ASSOCIATES



Certified Public Accountants

Albany, Georgia

January 6, 2020

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

MANAGEMENT'S DISCUSSION AND ANALYSIS

For The Fiscal Year Ended June 30, 2019

Our discussion and analysis of the DeKalb County Board of Health's financial performance depicts those activities which contributed to the Board's strong financial posture at the time the fiscal year ended on June 30, 2019. This section of the Board's Annual Audit Report should be read in conjunction with the accounting firm's Independent Auditor's Report on pages 1 and 2 of the report, and the supporting financial statements on pages 3 through 14, as well as the accompanying notes to the financial statements starting on page 15 through 32.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

**FINANCIAL HIGHLIGHTS**

Total liabilities of the DeKalb County Board of Health exceeded total assets by \$16,421,486. Unrestricted net position for Governmental Activities was a deficit of \$23,421,373. Governmental Activities restricted net position was \$6,292,258. The net investment in Capital Assets was \$707,629. Total liabilities were \$35,273,743, which includes total non-current liabilities, which were Compensated Absences of \$967,822, Net Pension Liability of \$20,646,718, and Net OPEB Liability of \$10,926,402.

Total net position increased by \$4,786,611. All of this amount is attributable to governmental activities.

**FINANCIAL ANALYSIS OF THE DEKALB COUNTY BOARD OF HEALTH**

The Board of Health's net position increased by \$4,786,611 during the fiscal year. Current assets increased by 1.06% along with capital assets decreasing by 13.56%. Current liabilities decreased 2.32% and non-current liabilities decreased 20.39%.

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

	Net Position		Percentage
	Governmental Activities		Increase
	<u>2019</u>	<u>2018</u>	<u>(Decrease)</u>
Current Assets	\$ 17,643,820	\$ 17,458,839	1.06%
Capital Assets	707,629	818,616	( 13.56%)
Deferred Outflows	<u>8,064,915</u>	<u>6,313,912</u>	<u>27.73%</u>
<b>Total Assets and Deferred Outflows</b>	<b>\$ <u>26,416,364</u></b>	<b>\$ <u>24,591,367</u></b>	<b><u>7.42%</u></b>
Current Liabilities	\$ 2,732,801	\$ 2,797,617	( 2.32%)
Non-Current Liabilities	32,540,942	40,877,027	( 20.39%)
Deferred Inflows	<u>7,564,107</u>	<u>2,124,820</u>	<u>255.99%</u>
<b>Total Liabilities and Deferred Inflows</b>	<b>\$ <u>42,837,850</u></b>	<b>\$ <u>45,799,464</u></b>	<b>( <u>6.47%</u>)</b>
<b>Net Position</b>			
Investment in Capital Assets	\$ 707,629	\$ 818,616	( 13.56%)
Restricted	6,292,258	8,106,540	( 22.38%)
Unrestricted	( <u>23,421,373</u> )	( <u>30,133,253</u> )	<u>22.27%</u>
<b>Total Net Position</b>	<b>\$ ( <u>16,421,486</u>)</b>	<b>\$ ( <u>21,208,097</u>)</b>	<b><u>22.57%</u></b>

## FINANCIAL ANALYSIS OF THE DEKALB COUNTY BOARD OF HEALTH

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

	Changes in Net Position Governmental Activities		Percentage
	<u>2019</u>	<u>2018</u>	Increase (Decrease)
<b>Revenues</b>			
Operating Grants and Contributions	\$ 22,278,952	\$ 23,090,877	( 3.52%)
Charges for Services	<u>11,517,590</u>	<u>13,267,726</u>	( <u>13.19%</u> )
<b>Total Revenues</b>	\$ <u>33,796,542</u>	\$ <u>36,358,603</u>	( <u>7.05%</u> )
<b>Expenses</b>			
Public Health	\$ 16,471,108	\$ 18,135,251	( 9.18%)
WIC Programs	4,310,049	4,387,967	( 1.78%)
Other Programs	<u>8,228,774</u>	<u>9,640,856</u>	( <u>14.65%</u> )
<b>Total Expenses</b>	\$ <u>29,009,931</u>	\$ <u>32,164,074</u>	( <u>9.81%</u> )
<b>Increase/(Decrease) in Net Position</b>	\$ <u>4,786,611</u>	\$ <u>4,194,529</u>	<u>14.12%</u>

Governmental Revenues exceeded Expenses for FY2019 by \$4,786,611.

Grant-in-Aid of \$17,777,667 accounts for 52.60% of the DeKalb County Board of Health's total revenues of \$33,796,542. Salaries and Fringe Benefits of \$20,052,590 account for 69.13% of the DeKalb County Board of Health's expenditures.

- The Board operates as a public health agency within the State of Georgia, and is governed by existing laws and regulations regarding the care and treatment of its patients. The primary emphasis of these guidelines is that no individual will be refused medical services due to an inability to pay.
- The Board's total revenues for FY2019 were \$33,796,542, during this fiscal year compared to \$36,358,603 in FY2018. Additionally, FY2019 State Grant-in-Aid was \$17,777,667 which is 1.42% higher than the previous year. County Non-Participating revenue was \$3,188,877 which is 5.37% higher than FY2018. Total fees for FY2019 were \$7,649,355, down from \$8,955,637 in FY2018.
- Total FY2019 expenses were \$29,008,931, which is \$3,155,143 or 9.81% less than FY2018. Personnel expenses were \$24,713,902, which is 2.27% lower than FY2018. Contract expenses were 28.33% lower or \$491,949 less than last fiscal year.
- The Board's financial stability from year-to-year is somewhat dependent on its ability to carry over patient-generated fees from one fiscal year into the following fiscal year to meet total annual funding requirements. The State allows the Board to re-budget and spend carry over funding income in the subsequent year of receipt. Administrative claiming income is also included as this type of funding. The administrative claiming income is designed to obtain Medicaid reimbursement for administrative costs for non-clinical, population-based services attributable to those who are Medicaid eligible.
- The Board of Health had a 13.56%, or \$110,987 decrease invested in Capital Assets. The Board of Health had a 14.12% or \$590,082 increase in net position of Governmental Activities.



## **Governmental Funds**

### **General Fund**

The DeKalb County Board of Health's General Fund is the main operating fund of the DeKalb County Board of Health. It is used to account for all financial resources that are not restricted by externally imposed requirements. As of June 30, 2019, total assets, as reflected on page 10, were \$17.1 million and total liabilities were \$2.5 million. The ending unassigned fund balance, excluding the assigned and committed fund balances of \$6,292,258, is \$8,363,004. Total sources of funds of \$33,836,374 exceeded the total uses of funds of \$33,559,256 by \$277,118.

### **BUDGETS**

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

### **USING THIS ANNUAL REPORT**

This annual report consists of the Board's Statement of Net Position, the Statement of Activities, the Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position, the Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities, the Balance Sheet, the Statement of Revenues and Expenditures, the Statement of Changes in Fund Balances, the Notes to the Financial Statements (on pages 15 through 32), and a series of 51 separate revenue and expenditure statements starting on page 44, which reflect the financial status of every community public health program that received funding during this fiscal year. While a major portion of the Board's financial activities are performed within the PH001 community program, which appears on page 44, the funding and levels depicted in the other community programs provide some insight into the cost of operating the various projects and activities on an annual basis. It is important to recognize that many of the smaller community programs, while requiring specific program objectives, do not provide even minimal staffing, thereby taxing the capabilities of Board management to fund and supervise an ever-widening range of separate and distinct projects.

### **Reporting to the DeKalb County Board of Health as a Whole**

#### **Statement of Financial Activities**

An analysis of the Board's annual performance must be measured not only in terms of the changes in revenues and expenditures, but also in terms of the level of public health services provided in DeKalb County. The Board has strived for many years to position itself, both geographically and financially, to serve large segments of the community. For FY2019 the Board had 121,861 patient encounters totaling over \$5.7 million in revenue.

The Statements of Net Position (page 8) reflects Total Assets of \$18.4 million. Unassigned cash equals \$9.2 million, or 49.86% of the total. The Total Assets increased from last year by .40%. The Liabilities and Net Position portion of the Statements of Net Position reflects a Net Position deficit of \$16.4 million. This deficit reflects the requirement to report total pension liability based on Government Accounting Standards Board (GASB) Statement 68 and total Other Post-Employment Benefits (OPEB) liability based on GASB Statement 75. GASB Statement 75 requires the Board of Health to show its portion of the state's overall OPEB liability.

## **The Board of Health's Other Financial Activities**

### **Fiduciary Responsibilities**

State of Georgia Retirement System - Board of Health employees are entitled to participate in the State Employee Retirement System. Since all employee contributions to the retirement plan must be accurately documented, the Board's payroll staff is responsible for the deduction of all retirement contributions from employee pay checks and the subsequent transfer and documentation of these amounts to the State Retirement System.

State of Georgia Health Benefit Plan - Salaried Board employees may enroll in the State Health Benefit Plan (SHBP). Implementation of the annual enrollment period is a significant administrative undertaking, involving both the Human Resources and Payroll staff. The payroll workload associated with this task requires a strict accounting of deductions for every employee based on their selections. The accurate maintenance of this information is critical to the employees, as well as the financial obligations of the Board of Health.

Deferred Compensation - The Board entered into arrangements with Nationwide Retirement Solutions and the Government Employee Benefits Corporation of Georgia (GEBCorp) to offer employees retirement assistance and related advice with their deferred compensation plan. These benefits are available to salaried employees through scheduled payroll deductions, which are then forwarded to Nationwide and GEBCorp at the end of each pay period. Both plans are considered 457 Deferred Compensation Plans. Employees are also eligible to participate in the state-sponsored 401(k) Plan.

### **THE BOARD OF HEALTH AS A WHOLE**

The Board of Health consists of seven members as defined under state statutes, representing all county areas. The District Health Director is the Chief Executive Officer and is designated to manage day-to-day activities.

The DeKalb County Board of Health is an integral part of the public health structure within the State of Georgia and provides community public health services in accordance with the policies and procedures promulgated by the Georgia Department of Public Health. Under this relationship, DeKalb County Board of Health's employees are entitled to receive State of Georgia benefits such as health insurance and state retirement. Other benefits include malpractice coverage for assigned physicians and dentists, vehicle liability insurance and access to state contract pricing.

Board representatives also maintain close ties with other public health organizations within the Metropolitan Atlanta area, including: Emory University and Healthcare System, the Centers for Disease Control and Prevention, and the Grady Health System. The Board also partners with various community organizations to help advance the mission of the Board of Health, "To promote, protect and improve the lives of those living and working in DeKalb County". The Live Healthy DeKalb Coalition is an example of how this partnership works.

### **ECONOMIC CONDITIONS AND THE BOARD'S FUTURE ACTIVITIES**

#### **FY2019 Budgetary Issues**

The landscape of healthcare in America is changing rapidly. County health departments are being challenged by increased competition from pharmacies, grocery stores and various other retail outlets that now provide similar services to consumers. Although prices may be higher at these locations, they offer conveniences such as late and weekend hours that traditional county health departments do not offer. Advances in technology also provides challenges to county public health because funding is not always available to implement the changes needed to keep up in this increasingly digital society.

Nursing salaries continue to be an issue for DeKalb County Board of Health as salaries have not kept up with the market. It is extremely difficult to recruit and retain full time nurses at the Board of Health. The offer of an eight to five workday, no weekends, can no longer compete with the hours and salaries at hospitals. Without a properly trained nursing staff, the Board of Health clients endure long wait times for services and sometimes opt to go elsewhere. In March, the Board requested additional funds from the county to increase nurses' salaries. This request was approved for the mid-year county budget and the new salaries were effective in July 2019.

## **ECONOMIC CONDITIONS AND THE BOARD'S FUTURE ACTIVITIES - CONTINUED**

The high fringe benefits costs continue to be a major concern for the Board of Health budget. The cost of new positions becomes prohibitive, when for every dollar in salary the Board pays an additional sixty-two cents in benefits. This is particularly true for federal and grant funded programs, where funding remains static over the term of the award but personnel costs increase each year, resulting in less funds being available for operating expenses in support of these programs.

The Board meets five (5) times per year to review significant activities that may have occurred and those scheduled in the future. The meeting agenda always includes a presentation of the Board's financial position by the Chief Financial Officer.

## **CONTACTING THE BOARD'S FINANCIAL MANAGEMENT**

This financial report has been prepared to provide DeKalb County citizens, taxpayers, clients, and community groups with information concerning the Board's finances and fully account for those funds entrusted to the Board. If you have questions about this report or need additional financial information, please contact Brenda K. Smith, Chief Financial Officer, 445 Winn Way, P.O. Box 987, Decatur, Georgia 30031 or Dianne McWethy, Division Director, Administration.

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

STATEMENT OF NET POSITION

June 30, 2019

ASSETS	<u>GOVERNMENTAL</u>
<b>Current Assets</b>	
Cash	\$ 9,150,199
Cash - Restricted	3,665,381
Accounts Receivable	497,713
Due from Other Agencies	185,284
Due from DPH	4,145,243
Total Current Assets	<u>\$ 17,643,820</u>
 Capital Assets, Net of Accumulated Depreciation, Where Applicable Vehicles and Equipment	   <u>\$ 707,629</u>
 Total Assets	  <u>\$ 18,351,449</u>
 Deferred Outflows of Resources	
Pension Related	\$ 5,121,995
OPEB Related	2,942,920
Total Deferred Outflows of Resources	<u>\$ 8,064,915</u>
 <b>LIABILITIES</b>	
<b>Current Liabilities:</b>	
Accounts Payable	\$ 359,075
Payroll Liabilities	427,458
Due to DPH	1,703,172
Due to Other Agencies	1,140
Compensated Absences	241,956
Total Current Liabilities	<u>\$ 2,732,801</u>
 Non-Current Liabilities:	
Compensated Absences	\$ 967,822
Net Pension Liability	20,646,718
Net OPEB Liability	10,926,402
Total Non-Current Liabilities	<u>\$ 32,540,942</u>
 Total Liabilities	  <u>\$ 35,273,743</u>
 Deferred Inflows of Resources	
Pension Related	\$ 1,151,089
OPEB Related	6,413,018
Total Deferred Inflows of Resources	<u>\$ 7,564,107</u>
 <b>NET POSITION</b>	
Investment in Capital Assets	\$ 707,629
Restricted	6,292,258
Unrestricted	(23,421,373)
Total Net Position	<u>\$ (16,421,486)</u>

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

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

STATEMENT OF ACTIVITIES

For The Fiscal Year Ended June 30, 2019

Functions:	Expenses	Program Revenues		Net (Expenses)
		Charges for Services	Operating Grants and Contribution	Revenues and Changes in Net Position
				Total
				Governmental Activities
Governmental Activities:				
Public Health	\$ 16,471,108	\$ 9,108,051	\$ 12,195,737	\$ 4,832,680
WIC Programs	4,310,049	-	4,310,049	-
Other Programs	8,228,774	2,409,539	5,773,166	(46,069)
	<u>\$ 29,009,931</u>	<u>\$ 11,517,590</u>	<u>\$ 22,278,952</u>	
Change in Net Position				\$ 4,786,611
Net Position - Beginning of Year				<u>(21,208,097)</u>
Net Position - End of Year				<u>\$ (16,421,486)</u>

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

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2019

	<u>GENERAL FUND</u>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 9,150,199
Cash -Restricted	3,665,381
Due from Other Agencies	185,284
Due from DPH	4,145,243
Total Current Assets	<u>\$ 17,146,107</u>
Total Assets	<u>\$ 17,146,107</u>
<b>LIABILITIES AND FUND BALANCE</b>	
Current Liabilities	
Accounts Payable	\$ 359,075
Payroll Liabilities	427,458
Due to DPH	1,703,172
Due to Other Agencies	1,140
Total Current Liabilities	<u>\$ 2,490,845</u>
Fund Balance	
Unassigned	<u>\$ 8,363,004</u>
Assigned:	
Prior Year Income Fund	\$ 2,626,877
Committed:	
Board Designated	3,665,381
Total Assigned and Committed Fund Balance	<u>\$ 6,292,258</u>
Total Fund Balance	<u>\$ 14,655,262</u>
Total Liabilities and Fund Balance	<u>\$ 17,146,107</u>

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

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

RECONCILIATION OF THE BALANCE SHEET -  
GOVERNEMENTAL FUNDS TO THE STATEMENT OF NET POSITION

June 30, 2019

Total Fund Balance of Governmental Funds	\$	14,655,262
Fees receivable that are not available to pay for current period expenditures.		497,713
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the Fund Financial Statements		707,629
Deferred outflows of resources are not available for use in the current period and therefore, are not reported in the Fund Financial Statements.		8,064,915
Net pension accruals are not due and payable in the current period and therefore, are not reported in the Fund Financial Statements.		(20,646,718)
Net OPEB accruals are not due and payable in the current period and therefore, are not reported in the Fund Financial Statements.		(10,926,402)
Deferred inflows of resources are not available to pay for current liabilities and therefore, are not reported in the Fund Financial Statements.		(7,564,107)
Compensated absences are not due and payable in the current period and therefore, are not reported in the Fund Financial Statements.		<u>(1,209,778)</u>
Total Net Position of Governmental Activites	\$	<u><u>(16,421,486)</u></u>

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

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

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

For The Fiscal Year Ended June 30, 2019

	GENERAL FUND
REVENUES	
Georgia Department of Public Health:	
Grant-In-Aid	\$ 17,777,667
State - Other	58,153
Direct Federal Funding	907,597
County Participating	1,254,255
County Non-Participating	3,188,877
Outpatient Medicare	31,818
Outpatient Medicaid	1,175,125
Outpatient Client Fees	2,694,419
Administrative Claiming	1,905,973
Environmental Health Fees	1,441,006
Intra/Inter Agency	1,278,612
Private Insurance	401,014
Qualifying Contracts	874,309
Qualifying Donations	310
Qualifying Other Local Funds	847,239
TOTAL REVENUES	<u>\$ 33,836,374</u>
EXPENDITURES	
Salaries and Hourly	\$ 16,422,753
Fringe Benefits	8,291,149
Equipment	1,426,443
Travel	280,990
Training	93,174
Vehicle Expenses	24,078
Supplies and Materials	760,587
Communications	369,914
Utilities	571,776
Repairs and Maintenance	829,636
Direct Client Benefits	212,672
Postage	25,850
Printing	38,299
Contracted Services	1,244,491
Rent	93,975
Other Operating Expenses	657,335
Pharmaceuticals	853,797
Intra/Inter Agency	260,486
Indirect Costs	1,010,269
Restricted Expenditures	91,582
TOTAL EXPENDITURES	<u>\$ 33,559,256</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 277,118
FUND BALANCE - BEGINNING OF YEAR	<u>14,378,144</u>
FUND BALANCE - END OF YEAR	<u>\$ 14,655,262</u>

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



DEKALB COUNTY, GEORGIA BOARD OF HEALTH

STATEMENT OF CHANGES IN FUND BALANCE

For The Fiscal Year Ended June 30, 2019

	<u>ASSIGNED/COMMITTED</u>			
	<u>UNASSIGNED</u>	<u>PRIOR YEAR</u>	<u>BOARD</u>	<u>TOTAL</u>
	<u>FUND</u>	<u>INCOME</u>	<u>DESIGNATED</u>	
		<u>FUND</u>		
FUND BALANCE JULY 1, 2018	\$ 6,271,604	\$ 4,409,074	\$ 3,697,466	\$ 14,378,144
ADDITIONS:				
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	2,091,400	-	-	2,091,400
Operating Transfers In	-	2,626,877	-	2,626,877
Restricted Revenues	<u>-</u>	<u>-</u>	<u>59,497</u>	<u>59,497</u>
TOTAL FUND BALANCE AND ADDITIONS	\$ <u>8,363,004</u>	\$ <u>7,035,951</u>	\$ <u>3,756,963</u>	\$ <u>19,155,918</u>
DEDUCTIONS:				
Operating Transfers Out	\$ -	\$ 4,409,074	\$ -	\$ 4,409,074
Use of Restricted Funds	<u>-</u>	<u>-</u>	<u>91,582</u>	<u>91,582</u>
TOTAL DEDUCTIONS	\$ <u>-</u>	\$ <u>4,409,074</u>	\$ <u>91,582</u>	\$ <u>4,500,656</u>
FUND BALANCE JUNE 30, 2019	\$ <u>8,363,004</u>	\$ <u>2,626,877</u>	\$ <u>3,665,381</u>	\$ <u>14,655,262</u>

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

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

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

For The Fiscal Year Ended June 30, 2019

Net Change in Fund Balances - Total Governmental Funds	\$	277,118
Fee revenues, net of allowance for doubtful accounts, in the Statement of Activities that do not provide current financial resources are not reported as revenues in the Governmental Funds.		(\$39,832)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciated expense. These amounts are detailed as follows: Depreciation Expense		(110,987)
Pension expense reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the Governmental Funds.		1,081,080
OPEB expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the Governmental Funds.		3,516,676
Compensated absences expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in Governmental Funds.		<u>62,556</u>
Change in Net Position of Governmental Activities	\$	<u><u>4,786,611</u></u>

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

FUTURE ADOPTION OF GASB PRONOUNCEMENTS

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

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

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

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

REPORTING ENTITY

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

GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

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

BASIS OF PRESENTATION

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

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

Governmental Funds

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

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

BASIS OF ACCOUNTING

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

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

Accrual

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Modified Accrual

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

FUND BALANCES

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

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

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

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

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

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

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

The Board of Health's capital assets with useful lives of more than one year are stated at historical cost. Donated assets are stated at fair value on the date of the donation. The Board of Health's policy is to capitalize all assets with a cost of \$5,000 or more. The cost of normal repairs and maintenance that do not add to the asset value or materially extend the useful lives are not capitalized. Capital assets cumulative amounts include only those assets that the Board of Health holds title. Capital assets are depreciated using the straight-line method. Estimated useful lives, in years, for depreciable assets are as follows:

Computer Equipment	5
Furniture and Other Equipment	5
Vehicles	5

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

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

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

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

Certain significant estimates in this financial statement include:

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

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

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

The DeKalb County, Georgia Board of Health does not own any buildings.

NOTE 2 - DEPOSITS AND INVESTMENTS

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

As reported in the Statement of Net Position:

Cash	\$	9,150,199
Cash - Restricted		<u>3,665,381</u>
	\$	<u>12,815,580</u>
Cash deposited with financial institutions	\$	<u>13,204,577</u>

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

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



DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 3 - DUE TO/FROM DPH

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

Program Number	June 30, 2019	Due From	Due To	Net
Public Health Master Agreement #40500-001-19192651				
Administrative Claiming		\$ 1,090,509	\$ -	\$ 1,090,509
Rehab Option Adjustment		-	345,765	( 345,765)
Subtotal		\$ 1,090,509	\$ 345,765	\$ 744,744
001 Public Health		\$ 1,860,258	\$ 732,885	\$ 1,127,373
024 Children's 1 <sup>st</sup> - 2 <sup>nd</sup>		74,200	30,867	43,333
031 TB Control		18,068	1,451	16,617
056 Breast Test & More		19,576	1,811	17,765
066 Immunization		15,135	10,362	4,773
072 Tuberculosis Case Management - Additional		14,518	6,609	7,909
076 Oral Health		8,289	3,367	4,922
112 Early Intervention		65,676	38,495	27,181
132 Georgia Healthy Homes Lead Prevention		16,858	-	16,858
140 Adolescent Health and Youth Development		20,502	7,650	12,852
208 Worksite Wellness		2,524	886	1,638
245 EPI Capacity		13,455	5,135	8,320
270 Public Health Emergency Preparedness (PHEP)		30,110	38,509	( 8,399)
273 BPI-Cities Readiness Initiatives (CRI)		4,781	7,586	( 2,805)
280 EPI Capacity/Additional		3,537	1,350	2,187
283 STD Preventative Clinical Services		62	-	62
301 WIC Cost Pool		220,656	49,644	171,012
304 Tuberculosis Data Management		14,052	5,689	8,363
329 Breastfeeding Peer Counsel		16,319	4,226	12,093
336 Direct Observed Therapy		10,490	4,551	5,939
348 Step-Up Step-In		-	2,700	( 2,700)
367 Comprehensive STD Program		4,640	2,131	2,509
401 CP Family Planning		77,552	20,801	56,751
405 State Cervical Cancer Screening Program		6,068	-	6,068
409 Cost Pool - CMS Clinics		51,338	42,060	9,278
425 GPHL Immunization & Screening		6,999	900	6,099
443 Dietetic Internship Support	(	79)	10	( 89)
460 Outpatient UNHSI/Audiology Support		4,981	2,042	2,939
461 UNHSI Salaries		1,443	5,320	( 3,877)
464 State Breast & Cervical Cancer		-	1,799	( 1,799)
466 Health Promotion Initiative		-	5,850	( 5,850)
543 Infants and Toddlers with Disabilities		162,331	35,830	126,501
544 Tuberculosis Elimination and Laboratory		6,224	-	6,224
566 HCEPPR Coordination		8,181	9,130	( 949)

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 3 - DUE TO/FROM DPH - CONTINUED

<u>Program Number</u>	<u>Due From</u>	<u>Due To</u>	<u>Net</u>
599 Environmental Health Work Force Plan	\$ 35,009	\$ 16,081	\$ 18,928
607 DeKalb County Admin Cadre	7,246	7,246	-
643 WIC Direct	131,348	649	130,699
645 Atlanta Comprehensive HIV Prevention Program	<u>122,387</u>	<u>-</u>	<u>122,387</u>
Subtotal	\$ <u>3,054,734</u>	\$ <u>1,103,622</u>	\$ <u>1,951,112</u>
 Audit Adjustment FY2019:			
024 Children's 1 <sup>st</sup> - 2 <sup>nd</sup>	\$ -	\$ 4,885	\$ ( 4,885)
643 WIC Direct	-	101,885	( 101,885)
645 Atlanta Comprehensive HIV Prevention Program	<u>-</u>	<u>58,643</u>	<u>( 58,643)</u>
Subtotal	\$ <u>-</u>	\$ <u>165,413</u>	\$ ( <u>165,413</u> )
 Audit Adjustment FY2018:			
056 Breast Test & More	\$ -	\$ 763	\$ ( 763)
112 Early Intervention	-	393	( 393)
464 State Breast & Cervical Cancer	-	2,602	( 2,602)
464 State Breast & Cervical Cancer	-	2,614	( 2,614)
409 Cost Pool - CMS Clinics	-	6,716	( 6,716)
409 Cost Pool - CMS Clinics	-	1,182	( 1,182)
409 Cost Pool - CMS Clinics	-	2,821	( 2,821)
409 Cost Pool - CMS Clinics	<u>-</u>	<u>2,963</u>	<u>( 2,933)</u>
Subtotal	\$ <u>-</u>	\$ <u>20,054</u>	\$ ( <u>20,054</u> )
 Audit Adjustment FY2017:			
401 Family Planning	\$ <u>-</u>	\$ <u>68,318</u>	\$ ( <u>68,318</u> )
TOTAL	\$ <u>4,145,243</u>	\$ <u>1,703,172</u>	\$ <u>2,442,071</u>

NOTE 4 - CONTRACTS RECEIVABLE

Maintenance Support - Shared Facilities	\$ 20,290
Ryan White - Title III	26,440
HOPWA	29,359
Ryan White - Title 1	62,191
Recreation Service - Summer Voucher Program	45,085
Youth Risk Behavior Survey	<u>1,919</u>
	\$ <u>185,284</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 5 - OPERATING TRANSFERS

Under policies and procedures of DPH, the DeKalb County, Georgia Board of Health is allowed to carry forward (to the succeeding fiscal period) certain fees collected, provided the fees were not used to fund expenditures when they were collected. Transfers (Out) represents program fees collected during the fiscal year ended June 30, 2019 (FY2019) and not used to fund FY2019 expenditures. Transfers In represents fees collected during FY2018 and used to fund FY2019 expenditures.

NOTE 6 - PRIOR YEAR INCOME FUND

Prior year income fund represents that portion of fees transferred out in FY2019 as follows:

<u>REVENUES (FEE) DESCRIPTION</u>	<u>June 30, 2019 REVENUES</u>	<u>June 30, 2019 EXPENDITURES</u>	<u>TRANSFERRED OUT</u>
Outpatient Fees	\$ 4,536,439	\$ 3,815,535	\$ 720,904
Outpatient Medicaid	1,175,125	1,175,125	-
Outpatient Medicare	31,818	31,818	-
Administrative Claiming	<u>1,905,973</u>	<u>-</u>	<u>1,905,973</u>
	<u>\$ 7,649,355</u>	<u>\$ 5,022,478</u>	<u>\$ 2,626,877</u>

NOTE 7 - CAPITAL ASSETS

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

	<u>Balance June 30, 2018</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance June 30, 2019</u>
Equipment and Vehicles	\$ 3,018,196	\$ -	\$ -	\$ 3,018,196
Accumulated Depreciation	( 2,199,580)	( 110,987)	-	( 2,310,567)
Governmental Activities Capital Assets, Net	<u>\$ 818,616</u>	<u>\$ ( 110,987)</u>	<u>\$ -</u>	<u>\$ 707,629</u>

NOTE 8 - COMPENSATED ABSENCES

Non-current liabilities on the statement of net position are made up of compensated absences payable at June 30, 2019. All of the compensated absences are related to governmental activities. Changes in Compensated Absences for FY2019 are as follows:

<u>Balance June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2019</u>
\$ <u>1,272,334</u>	\$ <u>-</u>	\$ <u>62,556</u>	\$ <u>1,209,778</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 9 - RETIREMENT PLAN

Plan Description

The Employees' Retirement System (ERS) is a cost-sharing multiple-employer defined benefit pension plan established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. ERS is directed by a Board of Trustees. Title 47 of the O.C.G.A. assigns the authority to establish and amend the benefit provisions to the State Legislature. ERS issues a publicly available financial report that can be obtained at [www.ers.ga.gov](http://www.ers.ga.gov).

Benefits Provided

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

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

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

Contributions

Member contributions under the old plan are 4% of annual compensation, up to \$4,200, plus 6% of annual compensation in excess of \$4,200. Under the Old Plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the new plan and GSEPS are 1.25% of annual compensation. The DeKalb County Board of Health's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2019 was 24.78% of annual covered payroll for old and New Plan members and 21.78% for GSEPS members. The rates include the annual actuarially determined employer contribution of rate of 24.66% of annual covered payroll for old and new plan members and 21.66% for GSEPS members, plus 0.12% adjustment for the HB 751 one-time benefit adjustment of 3% to retired state employees. The Agency's contributions to ERS totaled \$3,507,120 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.

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 9 - RETIREMENT PLAN - CONTINUED

The employees of the DeKalb County Board of Health are covered by the Employees' Retirement System of the State of Georgia, the Georgia Defined Benefit and Georgia State Employee Pension Savings Plans. Total retirement contributions for the year ended June 30, 2019 were \$3,507,120 based on qualifying salaries of \$15,920,025. Total Defined Benefit Plan contributions for the year ended June 30, 2019 were \$1,586,728 based on qualifying salaries of \$6,037,778. Total Georgia State Employee Pension Saving Plan contributions for the year ended June 30, 2019 were \$1,920,392 based on qualifying salaries of \$9,882,247. Ten year historical information may be obtained from the Georgia Defined Contribution Plan.

For the year ended June 30, 2019, the DeKalb County Board of Health recognized pension expenses of \$2,264,822. At June 30, 2019, the DeKalb County Board of Health reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

GASB 68

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

Contributions made during the measurement period (fiscal year ended June 30, 2018):      \$ 3,178,191

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

Employer's proportionate share of net pension liability      \$ 20,646,718

Employer's proportion of net pension liability      0.502227%  
Increase/(Decrease) from proportion measured as of June 30, 2017      ( 0.025072%)

Employer's recognized pension expense      \$ 2,264,822

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 642,152	\$ -
Changes of assumptions	972,723	-
Net difference between projected and actual earnings on pension plan investments	-	475,800
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	675,289
Employer contributions subsequent to the measurement date	<u>3,507,120</u>	<u>-</u>
Total	\$ <u>5,121,995</u>	\$ <u>1,151,089</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 9 - RETIREMENT PLAN - CONTINUED

Agency contributions subsequent to the measurement date of \$3,507,120 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	\$ 1,109,257
2021	358,060
2022	( 790,937)
2023	( 212,594)
2024	0
Thereafter	0

Actuarial Assumptions

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

Inflation	2.75%
Salary Increases	3.25-7.00%, including inflation
Investment rate of return	7.30%, net of pension plan investment expense, including inflation

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

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

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each 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.

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 9 - RETIREMENT PLAN - CONTINUED

Discount Rate

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

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

	<u>1% Decrease</u> <u>(6.30%)</u>	<u>Current Discount</u> <u>Rate (7.30%)</u>	<u>1% Increase</u> <u>(8.30%)</u>
Employer's proportionate share of the net pension liability	\$ 29,366,925	\$ 20,646,718	\$ 13,216,877

Pension Plan Fiduciary Net Position

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

NOTE 10- OPEB LIABILITIES, OPEB EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB

**GROUP TERM LIFE INSURANCE**

At June 30, 2019, the DeKalb County Board of Health reported a liability (asset) of \$(1,320,379) for its proportionate share of the OPEB liability (asset). The net OPEB liability (asset) was measured as of June 30, 2018. The total OPEB liability (asset) used to calculate the net OPEB liability (asset) was based on an actuarial valuation as of June 30, 2017. An expected total OPEB liability (asset) as of June 30, 2018 was determined using standard roll-forward techniques. The DeKalb County Board of Health's proportion of the net OPEB liability (asset) was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2018. At June 30, 2018, the DeKalb County Board of Health's proportion was 0.487862%, which was an increase (decrease) of (0.033742)% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the DeKalb County Board of Health's recognized OPEB expense of \$(72,153). At June 30, 2019, the DeKalb County Board of Health reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 10- OPEB LIABILITIES, OPEB EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

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

Employer's proportionate share of net OPEB liability (Asset)		\$ (1,320,379)
Employer's proportion of net OPEB liability		0.487862%
Increase/(Decrease) from proportion measured as of June 30, 2017		( 0.033742%)
Employer's recognized OPEB expense		\$ ( 72,153)
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 14,426	\$ -
Changes of assumptions	67,837	-
Net difference between projected and actual earnings on OPEB plan investments	-	218,284
Changes in proportion and differences between Employer contributions and proportionate share of contributions	57,236	-
Employer contributions subsequent to the measurement date	-	-
Total	\$ <u>139,499</u>	\$ <u>218,284</u>

DeKalb County Board of Health contributions subsequent to the measurement date of \$0 are reported as deferred outflows of resources and will recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Year ended June 30:	
2020	\$ 19,688
2021	( 13,551)
2022	( 66,686)
2023	( 18,236)
2024	0
Thereafter	0

Actuarial Assumptions

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



DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 10- OPEB LIABILITIES, OPEB EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

Inflation	2.75%
Salary Increases	Includes inflation
ERS	3.25-7.00%
GJRS	4.50%
LRS	N/A
Investment rate of return	7.30%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	N/A

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

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

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

Discount Rate

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

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

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

	<u>1% Decrease (6.30%)</u>	<u>Current Discount Rate (7.30%)</u>	<u>1% Increase (8.30%)</u>
Employer's proportionate share of the net OPEB liability	\$ ( 711,415)	\$ ( 1,320,379)	\$ (1,819,525)

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 10- OPEB LIABILITIES, OPEB EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

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](http://www.ers.ga.gov/financials).

**STATE HEALTH BENEFITS PLAN**

At June 30, 2019, the DeKalb County Board of Health reported a liability of \$12,246,781 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 DeKalb County Board of Health's proportion of the net OPEB liability was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2018. At June 30, 2018, the DeKalb County Board of Health's proportion was 0.468223%, which was an increase (decrease) of (0.017748)% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the DeKalb County Board of Health's recognized OPEB expense of \$(924,191). At June 30, 2019, the DeKalb County Board of Health reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Contributions made during the measurement period (fiscal year ended June 30, 2018): \$ 2,348,485

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

Employer's proportionate share of collective net OPEB liability		\$ 12,246,781
Employer's proportion of collective net OPEB liability		0.468223%
Increase/(Decrease) from proportion measured as of June 30, 2017		( 0.017748%)
Employer's recognized OPEB expense		\$ ( 924,191)
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 963,211
Changes of assumptions	-	4,439,269
Net difference between projected and actual earnings on OPEB plan investments	283,089	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	792,254
Employer contributions subsequent to the measurement date	<u>2,520,332</u>	<u>-</u>
Total	\$ <u>2,803,421</u>	\$ <u>6,194,734</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 10- OPEB LIABILITIES, OPEB EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

DeKalb County Board of Health contributions subsequent to the measurement date of \$2,520,332 are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Year ended June 30:	
2020	\$ ( 1,927,404)
2021	( 1,927,404)
2022	( 1,586,569)
2023	( 470,268)
2024	0
Thereafter	0

Actuarial Assumptions

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

Inflation	2.75%
Salary Increases	Includes inflation
ERS	3.25-7.00%
JRS	4.50%
LRS	N/A
TRS	3.25-9.00%, including inflation
PSERS	N/A
Long-term rate of return	3.88%, compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate	
Pre-Medicare Eligible	7.75%
Medicare Eligible	5.75%
Ultimate trend rate	
Pre-Medicare Eligible	5.00%
Medicare Eligible	5.00%
Year of Ultimate trend rate	2022

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 10- OPEB LIABILITIES, OPEB EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

Discount Rate

The discount rate has changed since the prior measurement date from 3.09% to 3.60%. In order to measure the total OPEB liability for the State OPEB Fund, a single equivalent interest rate of 3.60% was used as the discount rate. This comprised mainly of the yield or index rate for 20 year tax-exempt general obligations municipal bonds with an average rating of AA or higher. 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 2115. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make OPEB payments for inactive employees through 2029. Therefore, the calculated discount rate of 3.60% was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

	<u>1% Decrease</u> <u>(4.22%)</u>	<u>Current Discount</u> <u>Rate (5.22%)</u>	<u>1% Increase</u> <u>(6.22%)</u>
Employer's proportionate share of the net OPEB liability	\$14,549,608	\$ 12,246,781	\$ 10,344,222

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

	<u>1% Decrease</u>	<u>Current Healthcare</u> <u>Cost Trend Rate</u>	<u>1% Increase</u>
Employer's proportionate share of the net OPEB liability	\$ 10,102,733	\$ 12,246,781	\$ 14,869,030

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the Comprehensive Annual Financial Report (CAFR) which is publicly available at [www.sao.georgia.gov/comprehensive-annual-financial-reports](http://www.sao.georgia.gov/comprehensive-annual-financial-reports).

NOTE 11- SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through January 6, 2020, the date on which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND

For The Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ -	\$ -	\$17,777,667	\$17,777,667
State - Other	-	-	58,153	58,153
County Participating	-	-	1,254,255	1,254,255
County Non-Participating	-	-	3,188,877	3,188,877
Direct Federal Funding	-	-	907,597	907,597
Outpatient Medicare	-	-	31,818	31,818
Outpatient Medicaid	-	-	1,175,125	1,175,125
Outpatient Client Fees	-	-	2,694,419	2,694,419
Administrative Claiming	-	-	1,905,973	1,905,973
Environmental Health Fees	-	-	1,441,006	1,441,006
Intra/Inter Agency	-	-	1,278,612	1,278,612
Private Insurance	-	-	401,014	401,014
Qualifying Contracts	-	-	874,309	874,309
Qualifying Donations	-	-	310	310
Qualifying Other Local Funds	-	-	847,239	847,239
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$33,836,374</b>	<b>\$33,836,374</b>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ -	\$ -	\$24,713,902	\$24,713,902
Equipment	-	-	1,426,443	1,426,443
Other Operating Expense	-	-	7,066,843	7,066,843
Inter/Intra Agency	-	-	260,486	260,486
Indirect Cost	-	-	91,582	91,582
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$33,559,256</b>	<b>\$33,559,256</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 277,118</b>	<b>\$ 277,118</b>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND - CONTINUED

For The Fiscal Year Ended June 30, 2019

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

Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule.	\$ 33,836,374
<b>Differences - budget to GAAP:</b>	
Fee Revenues that do not provide current financial resources	<u>(39,832)</u>
Total Revenues as reported in the statement of activities.	<u>\$ 33,796,542</u>
Actual amounts (budgetary basis) "total charges to appropriation" from the budgetary comparison schedule.	\$ 33,559,256
<b>Differences - budget to GAAP:</b>	
Assets are capitalized and depreciated in the GAAP statements. These amounts represent the adjustments necessary in the current period:	
Depreciation Expense	110,987
Long Term Pension expenses do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	(1,081,080)
Long Term OPEB expenses do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	(3,516,676)
Long Term Compensated absences expenses do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	<u>(62,556)</u>
Total Expenses as reported in the Statement of Activities.	<u>\$ 29,009,931</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

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

For the Year Ended June 30

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's proportion of the net pension liability	0.502227%	0.527299%	0.532987%	0.497422%	0.545588%
Employer's proportionate share of the net pension liability	\$ 20,646,718	\$ 21,415,379	\$ 25,212,524	\$ 20,152,545	\$ 20,462,922
Employer's covered-employee payroll during the measurement period	\$ 6,037,778	\$ 6,753,819	\$ 13,568,145	\$ 13,001,634	\$ 13,367,488
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	341.96%	317.09%	185.82%	155.00%	153.08%
Plan fiduciary net position as a percentage of the total pension liability	76.68%	76.33%	72.34%	76.20%	77.99%

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



DEKALB COUNTY, GEORGIA BOARD OF HEALTH  
ERS EMPLOYER AGENCY - SCHEDULE OF CONTRIBUTIONS  
EMPLOYEES' RETIREMENT SYSTEM

For the Year Ended June 30

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Contactually required contribution	\$3,507,120	\$3,373,292	\$3,208,899	\$3,064,501	\$2,820,897	\$2,267,084	\$2,048,996	\$1,320,175	\$1,322,406	\$1,442,962
Contributions in relation to the contractually required contribution	\$3,507,120	\$3,373,292	\$3,208,899	\$3,064,501	\$2,820,897	\$2,267,084	\$2,048,996	\$1,320,175	\$1,322,406	\$1,442,962
Contribution deficiency(excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Agency's covered-employee payroll	\$6,037,778	\$6,753,819	\$13,568,145	\$13,001,634	\$13,367,488	\$12,912,246	\$13,188,410	\$11,350,114	\$12,717,474	\$13,857,555
Contributions as a percentage of covered-employee payroll	58.09%	49.95%	23.65%	23.57%	21.10%	17.56%	15.54%	11.63%	10.40%	10.41%

DEKALB COUNTY, GEORGIA BOARD OF HEALTH  
ERS EMPLOYER AGENCY  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For The Year Ended June 30, 2019

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

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH  
 SEAD - OPEB EMPLOYER - SCHEDULE OF PROPORTIONATE SHARE  
 OF THE NET OPEB LIABILITY (ASSET)

For the Year Ended June 30

	<u>2019</u>	<u>2018</u>
Employer's proportion of the net OPEB liability (asset)	0.487862%	0.521604%
Employer's proportionate share of the net OPEB liability (Asset)	\$(1,320,379)	\$(1,355,675)
Employer's covered-employee payroll	\$ 6,037,778	\$ 6,753,819
Employer's proportionate share of the net OPEB liability as a percentage of its covered payroll	21.87%	20.07%
Plan fiduciary net position as a percentage of the total OPEB liability	129.46%	130.17%

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH  
 SEAD - OPEB EMPLOYER - SCHEDULE OF CONTRIBUTIONS  
 OTHER POSTEMPLOYMENT BENEFITS

For the Year Ended June 30

	2019	2018
Contractually required contribution	\$0	\$0
Contributions in relation to the contractually required contribution	\$0	\$0
Contribution deficiency(excess)	\$0	\$0
Agency's covered-employee payroll	\$ 6,037,778	\$ 6,753,819
Contributions as a percentage of covered-employee payroll	0.00%	0.00%

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH  
SEAD-OPEB EMPLOYER  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For The Year Ended June 30, 2019

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

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH  
 SHBP - OPEB EMPLOYER - SCHEDULE OF PROPORTIONATE  
 SHARE OF THE NET OPEB LIABILITY

For the Year Ended June 30

	<u>2019</u>	<u>2018</u>
Employer's proportion of the collective net OPEB liability	0.468223%	0.485971%
Employer's proportionate share of the collective net OPEB liability	\$12,246,781	\$19,799,456
Employer's covered-employee payroll during the measurement period	\$ 6,037,778	\$ 6,753,819
Employer's proportionate share of the collective net OPEB liability as a percentage of its covered payroll	202.84%	293.16%
Plan fiduciary net position as a percentage of the total collective OPEB liability	31.48%	17.34%

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH  
 SHBP - OPEB EMPLOYER - SCHEDULE OF CONTRIBUTIONS  
 OTHER POSTEMPLOYMENT BENEFITS

For the Year Ended June 30

	2019	2018
Contractually required contribution	\$ 2,520,332	\$ 2,348,485
Contributions in relation to the contractually required contribution	\$ 2,520,332	\$ 2,348,485
Contribution deficiency(excess)	\$0	\$0
Agency's covered-employee payroll	\$ 6,037,778	\$ 6,753,819
Contributions as a percentage of covered-employee payroll	41.74%	34.77%

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

DEKALB COUNTY, GEORGIA BOARD OF HEALTH  
SHBP-OPEB EMPLOYER  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For The Year Ended June 30, 2019

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

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

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

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



OTHER INFORMATION

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

PUBLIC HEALTH - 001

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 8,143,170	\$ 8,218,981	\$ 7,967,635	\$ (251,346)
Other	1,933,687	2,055,470	56,234	(1,999,236)
County Participating	1,254,255	1,254,255	1,254,255	-
County Non-Participating	2,751,379	2,888,879	2,917,613	28,734
Intra/Inter Agency	1,119,166	1,228,264	1,067,578	(160,686)
Other Local Funds	210,000	602,960	641,951	38,991
Vital Records	735,000	735,000	708,524	(26,476)
Administrative Claiming	-	-	1,905,973	1,905,973
Insurance Payments	373,051	373,051	401,014	27,963
Client Fees	10,000	10,000	1,938,373	1,928,373
Medicare Fees	47,000	47,000	31,818	(15,182)
Outpatient Medicaid	217,000	217,000	123,336	(93,664)
Medicaid - DSPS	596,000	596,000	506,232	(89,768)
Medicaid - Health Check	293,000	293,000	206,183	(86,817)
Medicaid - PCM	212,000	212,000	175,895	(36,105)
EH Fees	1,433,950	1,433,950	1,441,006	7,056
<b>TOTAL REVENUES</b>	<b>\$19,328,658</b>	<b>\$20,165,810</b>	<b>\$21,343,620</b>	<b>\$ 1,177,810</b>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$18,517,751	\$18,325,163	\$16,048,880	\$ (2,276,283)
Equipment	644,221	1,552,473	1,177,144	(375,329)
Other Operating Expense	4,270,688	5,077,953	3,792,388	(1,285,565)
Inter/Intra Agency	47,305	31,326	2,021	(29,305)
Indirect Cost	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$23,479,965</b>	<b>\$24,986,915</b>	<b>\$21,020,433</b>	<b>\$ (3,966,482)</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$(4,151,307)</b>	<b>\$(4,821,105)</b>	<b>\$ 323,187</b>	<b>\$ 5,144,292</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ 4,151,307	\$ 4,821,105	\$ 4,268,213	\$ (552,892)
Transfers (Out)	-	-	(2,500,000)	(2,500,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 4,151,307</b>	<b>\$ 4,821,105</b>	<b>\$ 1,768,213</b>	<b>\$ (3,052,892)</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,091,400</b>	<b>\$ 2,091,400</b>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

CHILDREN'S 1ST - 2ND - 024

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 327,188	\$ 342,965	\$ 338,081	\$ (4,884)
Intra/Inter Agency	11,872	21,385	-	(21,385)
Medicaid - Case Management	<u>25,000</u>	<u>25,000</u>	<u>15,060</u>	<u>(9,940)</u>
<b>TOTAL REVENUES</b>	<u>\$ 364,060</u>	<u>\$ 389,350</u>	<u>\$ 353,141</u>	<u>\$ (36,209)</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 309,576	\$ 311,414	\$ 298,184	\$ (13,230)
Equipment	600	2,600	2,032	(568)
Other Operating Expenditures	19,875	58,850	25,765	(33,085)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>34,009</u>	<u>37,871</u>	<u>33,485</u>	<u>(4,386)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 364,060</u>	<u>\$ 410,735</u>	<u>\$ 359,466</u>	<u>\$ (51,269)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ (21,385)</u>	<u>\$ (6,325)</u>	<u>\$ 15,060</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ 21,385	\$ 21,385	\$ -
Transfers (Out)	<u>-</u>	<u>-</u>	<u>(15,060)</u>	<u>(15,060)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ 21,385</u>	<u>\$ 6,325</u>	<u>\$ (15,060)</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

COMMUNITY BASED TB - 031

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Public Health				
Grant-In-Aid	\$ 17,577	\$ 30,152	\$ 29,393	\$ (760)
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	-	12,100	12,069	(31)
Other Operating Expenditures	17,577	18,052	17,324	(729)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
TOTAL EXPENDITURES	\$ 17,577	\$ 30,152	\$ 29,393	\$ (760)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

BREAST TEST & MORE - 056

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 83,600	\$ 73,750	\$ 72,004	\$ (1,746)
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
Other Operating Expenditures	68,850	49,190	47,444	(1,746)
Intra/Inter Agency	14,750	24,560	24,560	-
Indirect Costs	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 83,600</u>	<u>\$ 73,750</u>	<u>\$ 72,004</u>	<u>\$ (1,746)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

IMMUNIZATION PROGRAM - 066

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
<b>REVENUES</b>				
Georgia Department of Public Health Grant-In-Aid	\$ 209,665	\$ 217,992	\$ 207,241	\$ (10,751)
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 161,835	\$ 164,575	\$ 159,464	\$ (5,111)
Equipment	600	1,690	1,689	(1)
Other Operating Expenditures	25,437	28,968	26,307	(2,661)
Intra/Inter Agency	-	-	-	-
Indirect Costs	21,793	22,759	19,781	(2,978)
<b>TOTAL EXPENDITURES</b>	<b>\$ 209,665</b>	<b>\$ 217,992</b>	<b>\$ 207,241</b>	<b>\$ (10,751)</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

TITLE III - RYAN WHITE - 067

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Federal Grant	\$ 442,031	\$ 442,031	\$ 355,098	\$ (86,933)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 409,814	\$ 409,814	\$ 349,077	\$ (60,737)
Equipment	-	-	-	-
Other Operating Expenditures	32,217	32,217	6,021	(26,196)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
TOTAL EXPENDITURES	\$ 442,031	\$ 442,031	\$ 355,098	\$ (86,933)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

TB CASE MANAGEMENT ADDITIONAL - 072

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health Grant-In-Aid	\$ 73,429	\$ 73,429	\$ 56,140	\$ (17,289)
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 59,302	\$ 59,302	\$ 45,059	\$ (14,243)
Equipment	-	-	-	-
Other Operating Expenditures	6,495	6,495	5,600	(895)
Intra/Inter Agency	-	-	-	-
Indirect Costs	7,632	7,632	5,481	(2,151)
<b>TOTAL EXPENDITURES</b>	<u>\$ 73,429</u>	<u>\$ 73,429</u>	<u>\$ 56,140</u>	<u>\$ (17,289)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



DEKALB COUNTY , GEORGIA BOARD OF HEALTH

ORAL HEALTH - 076

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 37,405	\$ 37,405	\$ 36,580	\$ (825)
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 29,958	\$ 29,958	\$ 29,834	\$ (124)
Equipment	-	-	-	-
Other Operating Expenditures	3,559	3,559	3,174	(385)
Intra/Inter Agency	-	-	-	-
Indirect Costs	3,888	3,888	3,572	(316)
	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 37,405</u>	<u>\$ 37,405</u>	<u>\$ 36,580</u>	<u>\$ (825)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA) - 102

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Contracts	\$ 119,394	\$ 119,394	\$ 99,259	\$ (20,135)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 50,124	\$ 50,124	\$ 28,042	\$ (22,082)
Equipment	-	-	-	-
Other Operating Expenditures	67,025	67,025	70,093	3,068
Intra/Inter Agency	-	-	-	-
Indirect Costs	2,245	2,245	1,425	(820)
TOTAL EXPENDITURES	\$ 119,394	\$ 119,394	\$ 99,560	\$ (19,834)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ (301)	\$ (301)
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ (301)	\$ (301)

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

EARLY INTERVENTION SERVICES COORDINATION - 112

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 427,726	\$ 427,726	\$ 427,726	\$ -
Intra/Inter Agency	<u>90,046</u>	<u>90,046</u>	<u>64,220</u>	<u>(25,826)</u>
<b>TOTAL REVENUES</b>	<u>\$ 517,772</u>	<u>\$ 517,772</u>	<u>\$ 491,946</u>	<u>\$ (25,826)</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 417,134	\$ 420,935	\$ 413,075	\$ (7,860)
Equipment	-	1,679	1,671	(8)
Other Operating Expenditures	56,179	50,699	35,439	(15,260)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>44,459</u>	<u>44,459</u>	<u>41,761</u>	<u>(2,698)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 517,772</u>	<u>\$ 517,772</u>	<u>\$ 491,946</u>	<u>\$ (25,826)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

GEORGIA HEALTHY HOMES LEAD PREVENTION - 132

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health Grant-In-Aid	\$ 91,116	\$ 91,080	\$ 91,080	\$ -
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 90,116	\$ 90,116	\$ 91,080	\$ 964
Equipment	-	-	-	-
Other Operating Expenditures	1,000	964	-	(964)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 91,116</u>	<u>\$ 91,080</u>	<u>\$ 91,080</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

ADOLESCENT HEALTH AND YOUTH DEVELOPMENT - 140

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 100,891	\$ 95,000	\$ 75,286	\$ (19,714)
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 89,241	\$ 55,750	\$ 51,149	\$ (4,601)
Equipment	-	1,633	1,632	(1)
Other Operating Expenditures	2,815	28,782	15,154	(13,628)
Intra/Inter Agency	-	-	-	-
Indirect Costs	8,835	8,835	7,351	(1,484)
<b>TOTAL EXPENDITURES</b>	<u>\$ 100,891</u>	<u>\$ 95,000</u>	<u>\$ 75,286</u>	<u>\$ (19,714)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

EMPLOYEE WORKSITE WELLNESS PROGRAM - 208

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 10,000	\$ 19,950	\$ 19,950	\$ -
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
Other Operating Expenditures	10,000	19,950	19,950	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 10,000</u>	<u>\$ 19,950</u>	<u>\$ 19,950</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

RYAN WHITE - TITLE I - 225

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Contracts	\$ 854,146	\$ 873,961	\$ 742,795	\$ (131,166)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 607,456	\$ 559,463	\$ 470,317	\$ (89,146)
Equipment	1,800	-	-	-
Other Operating Expenditures	224,368	306,337	263,047	(43,290)
Intra/Inter Agency	-	-	-	-
Indirect Costs	20,522	8,161	9,431	1,270
TOTAL EXPENDITURES	\$ 854,146	\$ 873,961	\$ 742,795	\$ (131,166)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

ADOLESCENT HEALTH AND YOUTH DEVELOPMENT OUTREACH - 237

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Other Local Funds	\$ 30,000	\$ 30,000	\$ 569	\$ (29,431)
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
Other Operating Expenditures	14,109	30,000	569	(29,431)
Intra/Inter Agency	15,891	-	-	-
Indirect Costs	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 569</u>	<u>\$ (29,431)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



DEKALB COUNTY , GEORGIA BOARD OF HEALTH

EPI CAPACITY - 245

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 57,051	\$ 57,051	\$ 57,050	\$ (1)
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 44,847	\$ 44,847	\$ 45,857	\$ 1,010
Equipment	-	-	-	-
Other Operating Expenditures	6,274	6,274	5,623	(651)
Intra/Inter Agency	-	-	-	-
Indirect Costs	5,930	5,930	5,570	(360)
<b>TOTAL EXPENDITURES</b>	<u>\$ 57,051</u>	<u>\$ 57,051</u>	<u>\$ 57,050</u>	<u>\$ (1)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

BP1-5 PUBLIC HEALTH EMERGENCY PREPAREDNESS - 270

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Public Health Grant-In-Aid	<u>\$ 427,872</u>	<u>\$ 432,209</u>	<u>\$ 346,409</u>	<u>\$ (85,800)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 359,713	\$ 365,650	\$ 295,851	\$ (69,799)
Equipment	25	174	174	-
Other Operating Expenditures	23,012	21,263	16,562	(4,701)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>45,122</u>	<u>45,122</u>	<u>33,822</u>	<u>(11,300)</u>
TOTAL EXPENDITURES	<u>\$ 427,872</u>	<u>\$ 432,209</u>	<u>\$ 346,409</u>	<u>\$ (85,800)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

BP1-5 CITIES READINESS INITIATIVE (CRI) - 273

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 84,289	\$ 84,289	\$ 51,168	\$ (33,121)
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 61,195	\$ 55,657	\$ 32,107	\$ (23,550)
Equipment	-	300	-	(300)
Other Operating Expenditures	14,333	19,571	14,065	(5,506)
Intra/Inter Agency	-	-	-	-
Indirect Costs	8,761	8,761	4,996	(3,765)
<b>TOTAL EXPENDITURES</b>	<u>\$ 84,289</u>	<u>\$ 84,289</u>	<u>\$ 51,168</u>	<u>\$ (33,121)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

EPI CAPACITY/ADDITIONAL - 280

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 13,441	\$ 13,441	\$ 13,549	\$ 108
Equipment	-	-	-	-
Other Operating Expenditures	-	-	-	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,559	1,559	1,451	(108)
<b>TOTAL EXPENDITURES</b>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

STD PREVENTIVE CLINICAL SERVICES - 283

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 25,644	\$ 21,618	\$ 21,492	\$ (126)
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
Other Operating Expenditures	-	-	-	-
Intra/Inter Agency	22,978	19,381	19,381	-
Indirect Costs	2,666	2,237	2,111	(126)
<b>TOTAL EXPENDITURES</b>	<u>\$ 25,644</u>	<u>\$ 21,618</u>	<u>\$ 21,492</u>	<u>\$ (126)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

FAMILY PLANNING DISTRICT CADRE - 291

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 57,294	\$ 57,294	\$ 57,294	\$ -
Intra/Inter Agency	56,713	56,713	68,140	11,427
Insurance Payments	57,248	94,871	110,818	15,947
Medicaid - Family Planning	<u>92,000</u>	<u>92,000</u>	<u>-</u>	<u>(92,000)</u>
<b>TOTAL REVENUES</b>	<u>\$ 263,255</u>	<u>\$ 300,878</u>	<u>\$ 236,252</u>	<u>\$ (64,626)</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 216,924	\$ 249,463	\$ 179,660	\$ (69,803)
Equipment	-	-	-	-
Other Operating Expenditures	18,341	20,141	22,686	2,545
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>27,990</u>	<u>31,274</u>	<u>20,934</u>	<u>(10,340)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 263,255</u>	<u>\$ 300,878</u>	<u>\$ 223,280</u>	<u>\$ (77,598)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,972</u>	<u>\$ 12,972</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ 36,400	\$ 36,400
Transfers (Out)	<u>-</u>	<u>-</u>	<u>(49,372)</u>	<u>(49,372)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12,972)</u>	<u>\$ (12,972)</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

WIC COST POOL - 301

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 3,778,884	\$ 3,498,139	\$ 3,159,334	\$ (338,805)
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 3,778,884	\$ 3,498,139	\$ 3,159,334	\$ (338,805)
Equipment	-	-	-	-
Other Operating Expenditures	-	-	-	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,778,884</b>	<b>\$ 3,498,139</b>	<b>\$ 3,159,334</b>	<b>\$ (338,805)</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

TB DATA MANAGEMENT - 304

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 63,217	\$ 63,206	\$ 63,206	\$ -
Intra/Inter Agency	2,986	2,986	1,422	(1,564)
<b>TOTAL REVENUES</b>	<b>\$ 66,203</b>	<b>\$ 66,192</b>	<b>\$ 64,628</b>	<b>\$ (1,564)</b>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 63,181	\$ 63,181	\$ 61,945	\$ (1,236)
Equipment	-	-	-	-
Other Operating Expenditures	3,022	3,011	2,683	(328)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 66,203</b>	<b>\$ 66,192</b>	<b>\$ 64,628</b>	<b>\$ (1,564)</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



DEKALB COUNTY , GEORGIA BOARD OF HEALTH

WIC PEER BREASTFEEDING - 329

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 170,730	\$ 182,524	\$ 165,679	\$ (16,845)
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 127,318	\$ 120,513	\$ 120,510	\$ (3)
Equipment	17,746	-	-	-
Other Operating Expenditures	25,666	44,265	28,621	(15,644)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	17,746	16,548	(1,198)
Total Expenditures	<u>\$ 170,730</u>	<u>\$ 182,524</u>	<u>\$ 165,679</u>	<u>\$ (16,845)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

DIRECT OBSERVED THERAPY - 336

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 50,572	\$ 50,572	\$ 50,572	\$ -
Intra/Inter Agency	4,004	4,004	2,143	(1,861)
<b>TOTAL REVENUES</b>	<u>\$ 54,576</u>	<u>\$ 54,576</u>	<u>\$ 52,715</u>	<u>\$ (1,861)</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 51,553	\$ 51,553	\$ 50,032	\$ (1,521)
Equipment	-	-	-	-
Other Operating Expenditures	3,023	3,023	2,683	(340)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 54,576</u>	<u>\$ 54,576</u>	<u>\$ 52,715</u>	<u>\$ (1,861)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

STEP UP STEP IN - 348

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 30,000	\$ 30,000	\$ 22,476	\$ (7,524)
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ -	\$ 4,493	\$ 2,872	\$ (1,621)
Equipment	-	-	-	-
Other Operating Expenditures	30,000	25,507	19,604	(5,903)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
Total Expenditures	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 22,476</u>	<u>\$ (7,524)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

COMPREHENSIVE STD PROGRAM - 367

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 72,604	\$ 70,304	\$ 67,465	\$ (2,839)
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 65,563	\$ 65,563	\$ 64,305	\$ (1,258)
Equipment	-	-	-	-
Other Operating Expenditures	7,041	4,741	3,160	(1,581)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 72,604</u>	<u>\$ 70,304</u>	<u>\$ 67,465</u>	<u>\$ (2,839)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

CP FAMILY PLANNING - 401

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 231,119	\$ 231,119	\$ 231,119	\$ -
Family Planning Fees	65,000	65,000	46,525	(18,475)
<b>TOTAL REVENUES</b>	<u>\$ 296,119</u>	<u>\$ 296,119</u>	<u>\$ 277,644</u>	<u>\$ (18,475)</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 166,456	\$ 166,456	\$ 135,889	\$ (30,567)
Equipment	1,100	2,300	881	(1,419)
Other Operating Expenditures	128,563	127,363	36,767	(90,596)
Intra/Inter Agency	-	-	115,454	115,454
Indirect Costs	-	-	23,548	23,548
<b>TOTAL EXPENDITURES</b>	<u>\$ 296,119</u>	<u>\$ 296,119</u>	<u>\$ 312,539</u>	<u>\$ 16,420</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (34,895)</u>	<u>\$ (34,895)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ 58,742	\$ 58,742
Transfers (Out)	-	-	(23,847)	(23,847)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,895</u>	<u>\$ 34,895</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

STATE CERVICAL CANCER SCREENING - 405

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Georgia Department of Public Health				
Grant-In-Aid	\$ 32,200	\$ 23,998	\$ 23,099	\$ (899)
Family Planning Fees	-	-	899	899
TOTAL REVENUES	\$ 32,200	\$ 23,998	\$ 23,998	\$ -
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
Other Operating Expenditures	28,853	22,186	21,691	(495)
Intra/Inter Agency	-	-	-	-
Indirect Costs	3,347	1,812	2,307	495
Total Expenditures	\$ 32,200	\$ 23,998	\$ 23,998	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

CP CHILDREN'S MEDICAL SERVICES - 409

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 467,327	\$ 467,327	\$ 429,947	\$ (37,380)
Medicaid Fees	3,500	3,500	-	(3,500)
Insurance Payments	-	7,047	5,306	(1,741)
<b>TOTAL REVENUES</b>	<b>\$ 470,827</b>	<b>\$ 477,874</b>	<b>\$ 435,253</b>	<b>\$ (42,621)</b>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 322,374	\$ 322,757	\$ 291,498	\$ (31,259)
Equipment	600	900	620	(280)
Other Operating Expenditures	99,278	102,156	102,898	742
Intra/Inter Agency	-	-	-	-
Indirect Costs	48,575	52,061	41,978	(10,083)
<b>TOTAL EXPENDITURES</b>	<b>\$ 470,827</b>	<b>\$ 477,874</b>	<b>\$ 436,994</b>	<b>\$ (40,880)</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,741)</b>	<b>\$ (1,741)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ 7,047	\$ 7,047
Transfers (Out)	-	-	(5,306)	(5,306)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,741</b>	<b>\$ 1,741</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

GPHL IMMUNIZATION & SCREENING - 425

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Public Health Grant-In-Aid	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 7,463</u>	<u>\$ (2,537)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
Other Operating Expenditures	8,961	8,961	6,734	(2,227)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>1,039</u>	<u>1,039</u>	<u>729</u>	<u>(310)</u>
TOTAL EXPENDITURES	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 7,463</u>	<u>\$ (2,537)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



DEKALB COUNTY, GEORGIA BOARD OF HEALTH

DIETETIC INTERNSHIP SUPPORT - 443

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Georgia Department of Public Health Grant-In-Aid	\$ 24,990	\$ 24,990	\$ 24,912	\$ (78)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 22,612	\$ 22,612	\$ 22,611	\$ -
Equipment	-	-	-	-
Other Operating Expenditures	2,378	2,378	2,301	(77)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
TOTAL EXPENDITURES	\$ 24,990	\$ 24,990	\$ 24,912	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

COMMUNITY HEALTH INITIATIVE - 450

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Donations	\$ -	\$ 310	\$ 310	\$ -
County - Non Participating	300,000	300,000	271,264	(28,736)
Contracts	21,735	55,775	32,254	(23,521)
Other Local Funds	215,600	322,046	145,222	(176,824)
Prior Year	2,314	-	15,997	15,997
TOTAL REVENUES	<u>\$ 539,649</u>	<u>\$ 678,131</u>	<u>\$ 465,047</u>	<u>\$ (213,084)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 261,377	\$ 333,295	\$ 271,582	\$ (61,713)
Equipment	-	903	453	(450)
Other Operating Expenditures	267,094	327,197	182,701	(144,496)
Intra/Inter Agency	-	-	-	-
Indirect Costs	5,717	16,736	10,311	(6,425)
TOTAL EXPENDITURES	<u>\$ 534,188</u>	<u>\$ 678,131</u>	<u>\$ 465,047</u>	<u>\$ (213,084)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

FEDERAL FUNDING ASSISTANCE - 451

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Direct Federal Funding	\$ 998,356	\$ 1,117,155	\$ 552,500	\$ (564,655)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 322,528	\$ 310,630	\$ 220,290	\$ (90,340)
Equipment	5,879	5,879	5,347	(532)
Other Operating Expenditures	597,959	696,108	269,354	(426,754)
Intra/Inter Agency	-	-	-	-
Indirect Costs	71,990	104,538	57,509	(47,029)
TOTAL EXPENDITURES	\$ 998,356	\$ 1,117,155	\$ 552,500	\$ (564,655)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

GOVERNOR'S OFFICE OF HIGHWAY SAFETY - 453

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
State Other	\$ 30,802	\$ 30,802	\$ 1,919	\$ (28,883)
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	1,000	1,000	792	(208)
Other Operating Expenditures	29,802	29,802	940	(28,862)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	187	187
TOTAL EXPENDITURES	\$ 30,802	\$ 30,802	\$ 1,919	\$ (28,883)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

OUTPATIENT UNHSI/AUDIO SUPPORT - 460

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 22,693	\$ 22,693	\$ 21,117	\$ (1,576)
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 13,031	\$ 13,031	\$ 12,652	\$ (379)
Equipment	-	-	-	-
Other Operating Expenditures	7,303	7,303	6,403	(900)
Intra/Inter Agency	-	-	-	-
Indirect Costs	2,359	2,359	2,062	(297)
<b>TOTAL EXPENDITURES</b>	<u>\$ 22,693</u>	<u>\$ 22,693</u>	<u>\$ 21,117</u>	<u>\$ (1,576)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

UNHSI - SALARIES - 461

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 59,115	\$ 72,615	\$ 72,615	\$ -
Intra/Inter Agency	<u>4,546</u>	<u>4,546</u>	<u>3,045</u>	<u>(1,501)</u>
<b>TOTAL REVENUES</b>	<u>\$ 63,661</u>	<u>\$ 77,161</u>	<u>\$ 75,660</u>	<u>\$ (1,501)</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 57,516	\$ 57,516	\$ 56,436	\$ (1,080)
Equipment	-	13,308	13,308	-
Other Operating Expenditures	-	192	125	(67)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>6,145</u>	<u>6,145</u>	<u>5,791</u>	<u>(354)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 63,661</u>	<u>\$ 77,161</u>	<u>\$ 75,660</u>	<u>\$ (1,501)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

STATE BREAST AND CERVICAL CANCER SCREENING - 464

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 79,950	\$ 60,146	\$ 51,248	\$ (8,898)
Family Planning Fees	-	-	8,898	8,898
<b>TOTAL REVENUES</b>	<u>\$ 79,950</u>	<u>\$ 60,146</u>	<u>\$ 60,146</u>	<u>\$ -</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ -	\$ -	\$ -	\$ -
Equipment	600	18	-	(18)
Other Operating Expenditures	56,615	40,372	40,117	(255)
Intra/Inter Agency	14,425	15,309	15,309	-
Indirect Costs	8,310	4,447	4,720	273
<b>Total Expenditures</b>	<u>\$ 79,950</u>	<u>\$ 60,146</u>	<u>\$ 60,146</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

HEALTH PROMOTION INITIATIVE - 466

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 65,000	\$ 65,700	\$ 65,700	\$ -
Intra/Inter Agency	<u>9,100</u>	<u>9,100</u>	<u>6,632</u>	<u>(2,468)</u>
<b>TOTAL REVENUES</b>	<u>\$ 74,100</u>	<u>\$ 74,800</u>	<u>\$ 72,332</u>	<u>\$ (2,468)</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 68,765	\$ 68,765	\$ 67,017	\$ (1,748)
Equipment	-	-	-	-
Other Operating Expenditures	5,335	6,035	5,315	(720)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 74,100</u>	<u>\$ 74,800</u>	<u>\$ 72,332</u>	<u>\$ (2,468)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



DEKALB COUNTY , GEORGIA BOARD OF HEALTH

INFANTS AND TODDLERS WITH DISABILITIES - 543

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 398,113	\$ 398,113	\$ 339,028	\$ (59,085)
Miscellaneous Fees	-	-	599	599
Insurance Payments	-	17,287	399	(16,888)
Medicaid - DSPS	-	-	1,049	1,049
Medicaid - Early Intervention	9,000	9,000	23,429	14,429
Medicaid - Case Management	3,500	3,500	7,816	4,316
<b>TOTAL REVENUES</b>	<u>\$ 410,613</u>	<u>\$ 427,900</u>	<u>\$ 372,320</u>	<u>\$ (55,580)</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 213,578	\$ 213,578	\$ 170,014	\$ (43,564)
Equipment	6,950	5,550	4,063	(1,487)
Other Operating Expenditures	58,658	77,345	70,438	(6,907)
Intra/Inter Agency	90,046	90,046	83,762	(6,284)
Indirect Costs	41,381	41,381	28,038	(13,343)
<b>TOTAL EXPENDITURES</b>	<u>\$ 410,613</u>	<u>\$ 427,900</u>	<u>\$ 356,315</u>	<u>\$ (71,585)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,005</u>	<u>\$ 16,005</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ 17,287	\$ 17,287
Transfers (Out)	-	-	(33,292)	(33,292)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (16,005)</u>	<u>\$ (16,005)</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

TUBERCULOSIS ELIMINATION & LABORATORY - 544

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 91,948	\$ 93,801	\$ 93,801	\$ -
Inter Agency	12,483	10,690	3,603	(7,087)
<b>TOTAL REVENUES</b>	<b>\$ 104,431</b>	<b>\$ 104,491</b>	<b>\$ 97,404</b>	<b>\$ (7,087)</b>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 96,637	\$ 96,637	\$ 89,887	\$ (6,750)
Equipment	-	-	-	-
Other Operating Expenditures	3,015	3,075	2,738	(337)
Intra/Inter Agency	-	-	-	-
Indirect Costs	4,779	4,779	4,779	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 104,431</b>	<b>\$ 104,491</b>	<b>\$ 97,404</b>	<b>\$ (7,087)</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

HCEPPR - COORDINATION - 566

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Public Health Grant-In-Aid	<u>\$ 101,444</u>	<u>\$ 106,100</u>	<u>\$ 99,840</u>	<u>\$ (6,260)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 80,553	\$ 82,485	\$ 81,096	\$ (1,389)
Equipment	-	400	199	(201)
Other Operating Expenditures	10,581	12,421	8,797	(3,624)
Intra/Inter Agency	-	-	-	-
Indirect Costs	10,310	10,794	9,748	(1,046)
Total Expenditures	<u>\$ 101,444</u>	<u>\$ 106,100</u>	<u>\$ 99,840</u>	<u>\$ (6,260)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

ENVIRONMENTAL HEALTH SERVICES - 599

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Georgia Department of Public Health Grant-In-Aid	\$ 178,675	\$ 119,534	\$ 101,779	\$ (17,756)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 178,675	\$ 119,534	\$ 101,779	\$ (17,756)
Equipment	-	-	-	-
Other Operating Expenditures	-	-	-	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
TOTAL EXPENDITURES	\$ 178,675	\$ 119,534	\$ 101,779	\$ (17,756)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

## DOUGHERTY COUNTY HEALTH DEPARTMENT

## DEKALB COUNTY ADMIN CADRE - 607

## COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Public Health				
Grant-In-Aid	\$ 94,413	\$ 94,413	\$ 94,413	\$ -
Prior Year Admin Claiming	59,658	59,658	-	(59,658)
Intra/Inter Agency	-	-	36,034	36,034
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL REVENUES	<u>\$ 154,071</u>	<u>\$ 154,071</u>	<u>\$ 130,447</u>	<u>\$ (23,624)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 144,289	\$ 144,289	\$ 126,139	\$ (18,150)
Equipment	-	-	-	-
Other Operating Expenditures	9,782	9,782	4,308	(5,474)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL EXPENDITURES	<u>\$ 154,071</u>	<u>\$ 154,071</u>	<u>\$ 130,447</u>	<u>\$ (23,624)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY , GEORGIA BOARD OF HEALTH

WIC DIRECT - 643

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Public Health Grant-In-Aid	<u>\$ 974,559</u>	<u>\$ 1,098,900</u>	<u>\$ 960,125</u>	<u>\$ (138,775)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 3,504	\$ 9,548	\$ -	\$ (9,548)
Equipment	-	-	2,848	2,848
Other Operating Expenditures	527,322	645,619	534,788	(110,831)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>443,733</u>	<u>443,733</u>	<u>422,489</u>	<u>(21,244)</u>
TOTAL EXPENDITURES	<u>\$ 974,559</u>	<u>\$ 1,098,900</u>	<u>\$ 960,125</u>	<u>\$ (138,775)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

ATLANTA COMPREHENSIVE HIV PREVENTION PROGRAM - 645

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<b>REVENUES</b>				
Georgia Department of Public Health Grant-In-Aid	<u>\$ 2,000,000</u>	<u>\$ 2,222,632</u>	<u>\$ 1,763,200</u>	<u>\$ (459,432)</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 1,189,906	\$ 1,314,523	\$ 1,056,832	\$ (257,691)
Equipment	5,600	18,500	15,780	(2,720)
Other Operating Expenditures	596,609	681,724	502,233	(179,491)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>207,885</u>	<u>207,885</u>	<u>188,355</u>	<u>(19,530)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 2,000,000</u>	<u>\$ 2,222,632</u>	<u>\$ 1,763,200</u>	<u>\$ (459,432)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

RYAN WHITE TITLE 1 (PART A)  
GRANT # 118SC112749B-RD

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Period Beginning March 01, 2019 and Ended February 28, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Contract	\$ 854,146	\$ 779,179	\$ 773,891	\$ (5,288)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 606,416	\$ 478,478	\$ 477,573	\$ (904.99)
Supplies	228,146	293,826	289,443	(4,383)
Indirect Cost	19,583	6,875	6,875	-
TOTAL EXPENDITURES	\$ 854,146	\$ 779,179	\$ 773,891	\$ (5,288)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	-	-	-



DEKALB COUNTY, GEORGIA BOARD OF HEALTH

RYAN WHITE TITLE III (PART C)  
GRANT # H76HA00760

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Period Beginning April 01, 2019 and Ended March 31, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Federal Grant Direct	\$ 442,031	\$ 433,237	\$ 362,206	\$ (71,031)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 409,814	\$ 409,814	\$ 356,185	(53,629)
Pharmaceuticals	20,817	12,023	-	(12,023)
Travel	11,400	11,400	6,021	(5,379)
TOTAL EXPENDITURES	<u>\$ 442,031</u>	<u>\$ 433,237</u>	<u>\$ 362,206</u>	<u>\$ (71,031)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

LOCAL EFFORTS TOWARDS ADDRESSING DISPARITIES IN DEKALB (LEAD DEKALB)  
GRANT # 6 NU58DP005860-03-02

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Period Beginning September 30, 2018 and Ended September 29, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Federal Grant Direct	\$ 649,917	\$ 649,917	\$ 639,624	\$ (10,293)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 222,763	\$ 230,423	\$ 193,391	\$ (37,032)
Contractual	265,000	260,500	304,771	44,271
Others	162,154	158,994	141,462	(17,532)
TOTAL EXPENDITURES	\$ 649,917	\$ 649,917	\$ 639,624	\$ (10,293)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

IMPROVING REFUGEE HEALTH THROUGH CHRONIC DISEASE PREVENTION  
AND MANAGEMENT

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Period Beginning October 01, 2017 and Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Federal Grant Direct	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
EXPENDITURES				
Salaries and Fringe Benefits	\$ 31,272	\$ 30,272	\$ 30,090	\$ (181.93)
Others	8,728	9,728	9,683	(45)
TOTAL EXPENDITURES	\$ 40,000	\$ 40,000	\$ 39,774	\$ (226)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ 226	\$ 226
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ 226	\$ 226

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

THE FULTON-DEKALB HOSPITAL AUTHORITY MEN'S HEALTH INITIATIVE -  
WELLNESS CLINIC

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For The Period Beginning July 01, 2017 and Ended September 30, 2018

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Other Local Funds	\$ 75,600	\$ 75,600	\$ 1,214	\$ (74,386)
EXPENDITURES				
Medical Supplies	\$ 12,000	\$ -	\$ -	\$ -
Pharmaceuticals	63,600	-	-	-
Contracts	-	75,600	1,214	(74,386)
TOTAL EXPENDITURES	\$ 75,600	\$ 75,600	\$ 1,214	\$ (74,386)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY, GEORGIA BOARD OF HEALTH  
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE

For The Fiscal Year Ended June 30, 2019

<u>STATE OF GEORGIA DEPARTMENT OF PUBLIC HEALTH GRANT/CONTRACT NUMBER</u>	<u>GRANT/ CONTRACT AMOUNT</u>	<u>REVENUE RECEIVED DURING GRANT PERIOD</u>	<u>EXPENDITURES DURING GRANT PERIOD</u>	<u>DUE (TO) FROM DPH @ END OF GRANT PERIOD</u>
Master Agreement #40500-001-19192651				
001 Public Health Program	\$ 8,218,981	\$ 6,840,262	\$ 7,967,635	\$ 1,127,373
024 Children's 1 <sup>ST</sup> -2 <sup>nd</sup>	\$ 342,965	\$ 294,748	\$ 338,081	\$ 43,333
031 TB Case Management	\$ 30,152	\$ 12,776	\$ 29,393	\$ 16,617
056 Breast Test & More	\$ 73,750	\$ 54,239	\$ 72,004	\$ 17,765
066 Immunization	\$ 217,992	\$ 202,468	\$ 207,241	\$ 4,773
072 Tuberculosis Case Management - Additional	\$ 73,429	\$ 48,231	\$ 56,140	\$ 7,909
076 Oral Health	\$ 37,405	\$ 31,658	\$ 36,580	\$ 4,922
112 Early Intervention Services Intervention	\$ 427,726	\$ 400,545	\$ 427,726	\$ 27,181
132 Georgia Healthy Homes Lead Prevention	\$ 91,080	\$ 74,222	\$ 91,080	\$ 16,858
140 Adolescent Health and Youth Development	\$ 95,000	\$ 62,434	\$ 75,286	\$ 12,852
208 Employee Worksite Wellness Program	\$ 19,950	\$ 18,312	\$ 19,950	\$ 1,638
245 EPI Capacity	\$ 57,051	\$ 48,730	\$ 57,050	\$ 8,320
270 Public Health Emergency Preparedness (PHEP)	\$ 432,209	\$ 354,808	\$ 346,409	\$ ( 8,399)
273 BP1-Cities Readiness Initiative (CRI)	\$ 84,289	\$ 53,973	\$ 51,168	\$ ( 2,805)
280 EPI Capacity/Additional	\$ 15,000	\$ 12,813	\$ 15,000	\$ 2,187

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE - CONTINUED

For The Fiscal Year Ended June 30, 2019

STATE OF GEORGIA DEPARTMENT OF PUBLIC HEALTH GRANT/CONTRACT NUMBER	GRANT/ CONTRACT AMOUNT	REVENUE RECEIVED DURING GRANT PERIOD	EXPENDITURES DURING GRANT PERIOD	DUE (TO) FROM DPH @ END OF GRANT PERIOD
283 STD Preventative Clinical Services	\$ 21,618	\$ 21,430	\$ 21,492	\$ 62
291 Family Planning District Cadre POS Realignment	\$ 57,294	\$ 57,294	\$ 57,294	\$ -
301 WIC Cost Pool	\$ 3,498,139	\$ 2,988,322	\$ 3,159,334	\$ 171,012
304 Tuberculosis Data Management	\$ 63,206	\$ 54,843	\$ 63,206	\$ 8,363
329 WIC Peer Breastfeeding	\$ 182,524	\$ 153,586	\$ 165,679	\$ 12,093
336 Direct Observed Therapy	\$ 50,572	\$ 44,633	\$ 50,572	\$ 5,939
348 Step-Up Step-In	\$ 30,000	\$ 25,176	\$ 22,476	\$ ( 2,700)
367 Comprehensive STD Program	\$ 70,304	\$ 64,956	\$ 67,465	\$ 2,509
401 CP Family Planning	\$ 231,119	\$ 174,368	\$ 231,119	\$ 56,751
405 State Cervical Cancer Screening Program	\$ 23,998	\$ 17,031	\$ 23,099	\$ 6,068
409 Cost Pool - CMS Clinics	\$ 467,327	\$ 420,669	\$ 429,947	\$ 9,278
425 GPHL Immunization and Screening	\$ 10,000	\$ 1,364	\$ 7,463	\$ 6,099
443 Dietetic Internship Support	\$ 24,990	\$ 25,001	\$ 24,912	\$ ( 89)
460 Outpatient UNHSI/Audiology Support	\$ 22,693	\$ 18,178	\$ 21,117	\$ 2,939
461 UNHSI Salaries	\$ 72,615	\$ 76,492	\$ 72,615	\$ ( 3,877)
464 State Breast & Cervical Center Screening	\$ 60,146	\$ 53,047	\$ 51,248	\$ ( 1,799)
466 Health Promotion Initiative	\$ 65,700	\$ 71,550	\$ 65,700	\$ ( 5,850)

DEKALB COUNTY, GEORGIA BOARD OF HEALTH

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE - CONTINUED

For The Fiscal Year Ended June 30, 2019

STATE OF GEORGIA DEPARTMENT OF PUBLIC HEALTH GRANT/CONTRACT NUMBER	GRANT/ CONTRACT AMOUNT	REVENUE RECEIVED DURING GRANT PERIOD	EXPENDITURES DURING GRANT PERIOD	DUE (TO) FROM DPH @ END OF GRANT PERIOD
543 Infants & Toddlers with Disabilities	\$ 398,113	\$ 212,527	\$ 339,028	\$ 126,501
544 Tuberculosis Elimination and Laboratory	\$ 93,801	\$ 87,577	\$ 93,801	\$ 6,224
566 HCEPPR - Coordination	\$ 106,100	\$ 100,789	\$ 99,840	\$ ( 949)
599 Environmental Health Work Force Plan	\$ 119,534	\$ 82,851	\$ 101,779	\$ 18,928
607 DeKalb County Admin Cadre	\$ 94,413	\$ 94,413	\$ 94,413	\$ -
643 WIC Direct	\$ 1,098,900	\$ 829,426	\$ 960,125	\$ 130,699
645 Atlanta Comprehensive HIV Prevention Program	\$ <u>2,222,632</u>	\$ <u>1,640,813</u>	\$ <u>1,763,200</u>	\$ <u>122,387</u>
TOTAL	\$ <u>19,307,261</u>	\$ <u>15,826,555</u>	\$ <u>17,777,667</u>	\$ <u>1,951,112</u>

DEKALB COUNTY, GEORGIA BOARD OF HEALTH  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Fiscal Year Ended June 30, 2019

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>GRANT NUMBER</u>	<u>EXPENDITURES</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed through Georgia Department of Public Health			
Special Supplemental Food Program for Women, Infants and Children	10.557	40500-001-19192651	\$ <u>4,310,049</u>
U.S. DEPARTMENT OF EDUCATION			
Passed through Georgia Department of Public Health			
Infants & Toddlers - Early Intervention	84.181	40500-001-19192651	\$ <u>339,028</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Georgia Department of Public Health			
MCH Block Grant	93.994	40500-001-19192651	\$ 324,972
TANF	93.558	40500-001-19192651	231,119
VD Control	93.977	40500-001-19192651	88,957
Emergency Preparedness	93.069	40500-001-19192651	51,168
Tuberculosis Control Programs	93.116	40500-001-19192651	93,801
Promoting Safe and Stable Families	93.758	40500-001-19192651	19,950
National Bioterrorism Hospital and PHEP	93.074	40500-001-19192651	446,249
Injury Prevention and Control Research	93.136	40500-001-19192651	22,475
Cancer Prevention and Control Program	93.898	40500-001-19192651	72,004
Child Lead Poisoning Prevention	93.753	40500-001-19192651	91,080
PPHF Capacity Building Assistance	93.539	40500-001-19192651	207,241
HIV Impact Prevention Part B	93.940	40500-001-19192651	<u>1,763,200</u>
Total Georgia Department of Public Health			\$ <u>3,412,216</u>
Passed through Fulton County:			
Ryan White Title I	93.914		\$ 684,411
Ryan White Oral Health	93.914		<u>94,385</u>
			\$ <u>778,796</u>
Passed through Centers for Disease Control and Prevention:			
Racial and Ethnic Approaches to Community Health (REACH)	93.738		\$ <u>288,236</u>
Direct Funding:			
Ryan White Title III	93.918		\$ 355,098
Racial and Ethnic Approaches to Community Health (REACH) - Lead DeKalb	93.738		245,671
Cooperative Agreement to Promote Adolescent Health - YRBS	93.079		<u>18,593</u>
			\$ <u>619,362</u>
Total U.S. Department of Health and Human Services			\$ <u>5,098,610</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:			
Passed through City of Atlanta:			
HOPWA	14.241	HP14-02-750132189	\$ <u>96,950</u>
GRAND TOTAL			\$ <u>9,844,637</u>



DEKALB COUNTY, GEORGIA BOARD OF HEALTH

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For The Fiscal Year Ended June 30, 2019

Notes to Schedule:

Note A - Basis of Presentation

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

Note B - Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note C - Indirect Cost Rate

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

## OTHER REPORTS

# ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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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*

The DeKalb County Board of Health  
DeKalb County, Georgia Board of Health  
Decatur, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the DeKalb County Board of Health, a component unit of DeKalb County, Georgia, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the DeKalb County Board of Health's basic financial statements, and have issued our report thereon dated January 6, 2020.

### Internal Control Over Financial Reporting

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

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

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

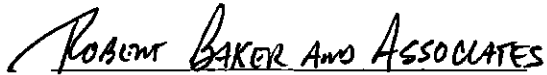
### Compliance and Other Matters

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

**Purpose of this Report**

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

ROBERT BAKER and ASSOCIATES

Handwritten signature in cursive script that reads "ROBERT BAKER AND ASSOCIATES".

Certified Public Accountants

Albany, Georgia

January 6, 2020

# ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

The DeKalb County Board of Health  
DeKalb County, Georgia Board of Health  
Decatur, Georgia

### Report on Compliance for Each Major Federal Program

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

### Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of DeKalb County Board of Health's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about DeKalb County Board of Health's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### Opinion on Each Major Federal Program

In our opinion, DeKalb County Board of Health, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

### Report on Internal Control over Compliance

Management of DeKalb County Board of Health is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered DeKalb County Board of Health's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on

compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of DeKalb County Board of Health's internal control over compliance.

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

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

#### **Purpose of this Report**

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

ROBERT BAKER and ASSOCIATES

  
Robert Baker and Associates

Certified Public Accountants

Albany, Georgia

January 6, 2020

DEKALB COUNTY, GEORGIA BOARD OF HEALTH  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Fiscal Year Ended June 30, 2019

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

Material weakness(es) identified?                     yes                     no

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

Noncompliance material to financial  
 statements noted?                     yes                     no

Federal Awards

Internal Control over major programs:

Material weakness(es) identified?                     yes                     no

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

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

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

Identification of major programs:

<u>CFDA Number (s)</u>	<u>Name of Federal Program of Cluster</u>
10.557	Special Supplemental Food Program for Women, Infants and Children

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

Auditee qualified as low-risk auditee?                     yes                     no

DEKALB COUNTY, GEORGIA BOARD OF HEALTH  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For The Fiscal Year Ended June 30, 2019

Section II - Financial Statement Findings

SIGNIFICANT DEFICIENCIES

-NONE-

Section III - Federal Award Findings and Questioned Costs

SIGNIFICANT DEFICIENCIES

-NONE-



DEKALB COUNTY, GEORGIA BOARD OF HEALTH  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For The Fiscal Year Ended June 30, 2019

SIGNIFICANT DEFICIENCIES

Auditor Reference  
Number

-NONE-