

HOUSTON COUNTY BOARD OF HEALTH

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

FOR THE FISCAL YEAR ENDING JUNE 30, 2019

HOUSTON COUNTY BOARD OF HEALTH

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INDEPENDENT AUDITOR'S REPORT

To the Houston County Board of Health
Warner Robins, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities of Houston County Board of Health, component unit of Houston County, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Board of Health's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and net pension/OPEB liability information on pages 3-7 and 32-39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Houston County Board of Health's financial statements. The accompanying supplementary information on pages 40 to 104 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2019, on our consideration of Houston 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 Houston County Board of Health's internal control over financial reporting and compliance.

CLENNEY + LUKE, PC



Certified Public Accountants

Albany, Georgia

November 5, 2019

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

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

FINANCIAL HIGHLIGHTS

- The Health Department's net position increased by \$536,470 as a result of this year's operations.
- The Health Department's total revenues for the fiscal year were \$20,698,687 as compared to \$20,381,918 for the prior fiscal year.
- Total expenditures for the Health Department in the current fiscal year were \$20,162,217 as compared to \$19,659,814 for the prior year.

USING THIS ANNUAL REPORT

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

Reporting the Health Department as a Whole

The Statement of Net Position and the Statement of Activities

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

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

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

Reporting the Health Department's Most Significant Funds

Fund Financial Statements

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

Governmental funds:

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

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

THE HEALTH DEPARTMENT AS A WHOLE

As noted earlier, an analysis of net position over time may serve as a useful indicator of a government's financial position. In the case of the Health Department, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$11,117,800 at the close of the most recent fiscal year. The deficit in Net Position is primarily a result of the implementation of GASBS No. 68, "Accounting and Financial Reporting for Pensions" and GASBS No. 75, "Accounting and Financial Reporting for Other Postemployment Benefits." These standards, which became effective for fiscal years ending June 30, 2015 and June 30, 2018, respectively, required employers participating in cost-sharing retirement and OPEB plans to report their proportionate share of the Plan's net pension/OPEB liability on their Statement of Net Position.

A portion of the Health Department's net position includes its investment in capital assets, less any debt outstanding. The Health Department uses these capital assets to aid in providing services to citizens through its various programs. As of June 30, 2019, the portion of net position attributable to capital assets (net of accumulated depreciation) amounted to \$476,345.

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

FINANCIAL ANALYSIS OF THE HOUSTON COUNTY BOARD OF HEALTH

The Health Department's net position increased by \$536,470 during the fiscal year.

	<u>Net Position:</u>		<u>Percentage Increase (Decrease)</u>
	<u>2019</u>	<u>2018</u>	
Assets			
Current Assets	\$ 4,535,728	\$ 5,044,903	-10.09%
Capital Assets (Net)	476,345	465,458	2.34%
Total Assets	<u>5,012,073</u>	<u>5,510,361</u>	<u>-9.04%</u>
Deferred Outflows of Resources	<u>5,448,553</u>	<u>4,004,085</u>	<u>36.07%</u>
Liabilities			
Current	1,497,631	1,350,297	10.91%
Noncurrent	16,970,139	19,046,424	-10.90%
Total Liabilities	<u>18,467,770</u>	<u>20,396,721</u>	<u>-9.46%</u>
Deferred Inflows of Resources	<u>3,110,656</u>	<u>771,995</u>	<u>302.94%</u>
Net Position			
Invested in Capital Assets	476,345	465,458	2.34%
Unrestricted	(11,594,145)	(12,119,728)	4.34%
Total Net Position	<u>\$ (11,117,800)</u>	<u>\$ (11,654,270)</u>	<u>4.60%</u>
	<u>Changes in Net Position:</u>		<u>Percentage Increase (Decrease)</u>
	<u>2019</u>	<u>2018</u>	
Revenues			
Program Revenues:			
Charges for Services	\$ 3,190,512	\$ 3,030,933	5.27%
Operating Grants and Contributions	17,494,900	17,339,702	0.90%
General Revenues	13,275	11,283	17.65%
Total Revenues	<u>20,698,687</u>	<u>20,381,918</u>	<u>1.55%</u>
Expenses			
Direct Salaries and Fringes	11,401,793	11,308,001	0.83%
Travel	387,034	425,378	-9.01%
Indirect Costs	1,179,557	1,195,428	-1.33%
Other Operating	7,193,833	6,731,007	6.88%
Total Expenses	<u>20,162,217</u>	<u>19,659,814</u>	<u>2.56%</u>
Change in Net Position	536,470	722,104	25.71%
Net Position-Beginning	(11,654,270)	(4,076,175)	-185.91%
Prior Period Adjustment	-	(8,300,199)	N/A
Net Position-Ending	<u>\$ (11,117,800)</u>	<u>\$ (11,654,270)</u>	<u>4.60%</u>

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

As of June 30, 2019, the Health Department's governmental fund reported an ending fund balance of \$3,038,097. Of this amount, 59% constitutes unassigned fund balance, which is available for spending at the government's discretion.

The fund balance of the Health Department's general fund decreased by \$656,509 during the fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

As of June 30, 2019, the Health Department had \$476,345 invested in a broad range of capital assets, including medical equipment and office equipment. This figure is net of all depreciation expense through June 30, 2019. Equipment totaling \$150,189 was purchased by the Health Department during the current fiscal year.

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

Long Term Debt

As of June 30, 2019, the Health Department's long-term debt consisted of compensated absences in the amount of \$654,584 as well as the Board of Health's proportionate share of the net pension and OPEB liabilities related to the respective cost-sharing plans in which they participate. Those proportionate balances total \$16,315,555 as of June 30, 2019.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

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

In September 2017, the Houston County Dental Clinic (HCDC) opened to address the needs of an increasing population of underserved and underinsured in Houston County and the surrounding communities. The dynamic team serving the clinic under the direction of Dr. Tarem Hendricks has already made a significant impact in the community; providing over \$500k worth of comprehensive dental services to children and adults with emergency conditions.

Since September 2017, the dental clinic has seen over 1750 adults and children for dental care, provided screenings and oral health education for over 1000 children at several schools and for many in the community. Although the HCDC has made a significant impact for many in the community, revenues have not offset expenditures over the last two years. Operating with limited space and Medicaid/Self-pay billing reimbursement, the clinic's revenue sources are limited in its ability to solely reconcile with the expenditures. The Dental Clinic's staff continues to seek opportunities to serve in the community that will not only increase awareness but increase revenues as well. The HCDC with the support of the North Central Health District, has recently begun researching and applying for grant funding opportunities to help offset the operation of the clinic. Currently, as the only public health dental service provider accepting full Medicaid benefits in the region, the Houston County Dental Clinic serves not only as a dental home and safety net resource, but services a huge void in the overall health of our community.

CONTACTING THE HEALTH DEPARTMENT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Health Department's finances and to show the Health Department's accountability for the money it receives and spends. If you have questions about this report or need additional information, contact the Health Department at 98 Cohen Walker Drive, Warner Robins, Georgia 31088.

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

ASSETS	
Cash on Hand and in Bank	\$ 2,349,107
Accounts Receivable	331,572
A/R-DPH	1,855,049
Capital Assets-Net of Depreciation	<u>476,345</u>
Total Assets	<u>5,012,073</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>5,448,553</u>
LIABILITIES	
Accounts Payable	304,714
Accounts Payable-DPH	851,594
Accrued Payroll Liabilities	208,501
Unearned Revenue	132,822
Long Term Liabilities:	
Due within one year	-
Due in more than one year	<u>16,970,139</u>
Total Liabilities	<u>18,467,770</u>
DEFERRED INFLOWS OF RESOURCES	<u>3,110,656</u>
NET POSITION	
Invested In Capital Assets	476,345
Unrestricted	<u>(11,594,145)</u>
TOTAL NET POSITION	<u>\$ (11,117,800)</u>

SEE NOTES TO FINANCIAL STATEMENTS

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

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities: Health	<u>\$ (20,162,217)</u>	<u>\$ 3,190,512</u>	<u>\$ 17,494,900</u>	523,195
General Revenues: Unrestricted Investment Earnings				<u>13,275</u>
Change in Net Position				536,470
				<u>(11,654,270)</u>
				<u>\$ (11,117,800)</u>

SEE NOTES TO FINANCIAL STATEMENTS

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

ASSETS

Cash on Hand and in Bank	\$ 2,349,107
Accounts Receivable	331,572
A/R-DPH	<u>1,855,049</u>

Total Assets	\$ <u>4,535,728</u>
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LIABILITIES AND FUND BALANCES

Accounts Payable	\$ 304,714
Accounts Payable-DPH	851,594
Accrued Payroll Liabilities	208,501
Unearned Revenue	132,822
Current Portion of Compensated Absences	<u>-</u>

Total Liabilities	<u>1,497,631</u>
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FUND BALANCES

Assigned:	
Budgetary Stabilization	1,259,788
Unassigned	<u>1,778,309</u>

Total Fund Balances	<u>3,038,097</u>
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**TOTAL LIABILITIES AND
FUND BALANCES**

	\$ <u>4,535,728</u>
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Reconciliation of the Balance Sheet-Governmental Funds to the Statement of Net Position:

Total Governmental Fund Balances	\$ 3,038,097
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Required Adjustments to reconcile amounts reported in governmental activities in the statement of net position:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation of \$2,047,278	476,345
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Some liabilities, including accrued compensated absences and net pension/OPEB liabilities, are not due and payable in the current period and therefore are not reported in the funds.	(16,970,139)
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Net adjustment for deferred outflows and inflows of resources relating to pensions/OPEB	<u>2,337,897</u>
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Net position of governmental activities	\$ (11,117,800)
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**HOUSTON COUNTY BOARD OF HEALTH
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

REVENUES	
Grant in Aid	\$ 12,318,384
County-Participating	275,144
County-Nonparticipating	40,531
Fee Income	3,190,512
Intra/Inter Agency	3,397,566
WIC Funds	26,041
Other Federal Funds	583,279
Other Local Funds	33,458
Other Revenue	35,765
State Revenue-Other	73,528
Contracts	<u>724,478</u>
TOTAL REVENUES	<u><u>20,698,686</u></u>
EXPENDITURES	
Direct Salaries & Hourly Labor	8,019,392
Direct Fringe Benefits	4,564,493
Equipment	84,936
Computer Equipment	65,253
Travel	387,034
Other Operating Expenditures	5,191,139
Intra/Inter Agency	1,863,391
Indirect Costs	<u>1,179,557</u>
TOTAL EXPENDITURES	<u><u>21,355,195</u></u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(656,509)
Fund Balances - Beginning	<u>3,694,606</u>
Fund Balances - Ending	<u><u>\$ 3,038,097</u></u>
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds to the Statement of Activities	
Net change in fund balances-governmental funds	\$ (656,509)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$150,189) exceeded depreciation (\$139,302) in the current period.	10,887
Some expenses, including compensated absences, pension and OPEB expense, are not reported in the statement of activities due to full accrual accounting differences	<u>1,182,092</u>
Change in net position of governmental activities	\$ 536,470

SEE NOTES TO FINANCIAL STATEMENTS

HOUSTON COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. BASIC FINANCIAL STATEMENTS-GOVERNMENT WIDE STATEMENTS

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

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

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

B. BASIC FINANCIAL STATEMENTS-FUND FINANCIAL STATEMENTS

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

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

1. Governmental Funds:

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

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

HOUSTON COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

C. BASIS OF ACCOUNTING

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

1. **Accrual:**

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

2. **Modified Accrual**

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

D. FINANCIAL STATEMENT AMOUNTS

1. **Cash and Cash Equivalents:**

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

2. **Capital Assets:**

Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the appropriate estimated useful life.

3. **Compensated Absences**

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

E. LEGAL COMPLIANCE-BUDGETARY RESTRICTIONS

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

HOUSTON COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

F. USE OF ESTIMATES

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

G. FUND BALANCES—GOVERNMENTAL FUNDS

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

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

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

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

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

H. PENSIONS

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

I. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION (OPEB)

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

NOTE 2 – CASH

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

The categories are described as follows:

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

Deposits, categorized by level of risk, are:

	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Cash and Cash Equivalents	\$ 500,000	\$2,206,146	\$ -

As of June 30, 2019, the carrying amount of the Board of Health's cash accounts was \$2,349,107 and the bank balances were \$2,706,146.

NOTE 3 – SCHEDULE OF VEHICLES

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

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

NOTE 4 – CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Office and Medical Equipment	\$ 2,373,434	\$ 150,189	\$ -	\$ 2,523,623
Less accumulated depreciation:				
Office and Medical Equipment	(1,907,976)	(139,302)	-	(2,047,278)
Governmental activities capital assets, net	\$ 465,458	\$ 10,887	\$ -	\$ 476,345

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

Governmental activities:	
Health	\$ 139,302

NOTE 5 – RETIREMENT PLAN

Employees' Retirement System of Georgia

Authorizing Legislation and Plan Description

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

Benefits

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

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

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

NOTE 5 – RETIREMENT PLAN (CONTINUED)

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

Contributions and Vesting

Member contributions under the Old Plan are 4% of annual compensation, up to \$4,200, plus 6% of annual compensation in excess of \$4,200. Under the Old Plan, the state pays member contributions in excess of 1.25% of annual compensation. These state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the New Plan and GSEPS are 1.25% of annual compensation. The Board of Health's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2019, was 24.78% of annual covered payroll for old and new plan members and 21.78% for GSEPS members. These rates include a 0.12% adjustment for the HB-751 one-time benefit adjustment of 3% to retired state employees. The Board of Health's contributions to ERS totaled \$1,655,020 for the year ended June 30, 2019. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

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

At June 30, 2019, the Houston County Board of Health reported a liability of \$10,585,581 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017. An expected total pension liability as of June 30, 2018, was determined using standard roll-forward techniques. The Board of Health's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2018. At June 30, 2018, the Board of Health's proportion was .257492%, which was an increase of .017124% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Board of Health recognized pension expense of \$1,862,682. At June 30, 2019, the Board of Health reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 329,232	\$ -
Changes of assumptions	498,716	-
Net difference between projected and actual earnings on pension plan investments	-	243,943
Changes in proportion and differences between employer contributions and proportionate share of contributions	564,523	-
Employer contributions subsequent to the measurement date	1,655,020	-
Totals	\$3,047,491	\$ 243,943

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

NOTE 5 – RETIREMENT PLAN (CONTINUED)

The \$1,655,020 of deferred outflows of resources resulting from the Board of Health’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30:	
2020	\$ 1,201,510
2021	461,528
2022	(405,514)
2023	(108,996)
2024	-
Thereafter	-

Actuarial Assumptions

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

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

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

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

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

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

NOTE 5 – RETIREMENT PLAN (CONTINUED)

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

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

Discount Rate

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

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

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

	<u>Discount Rate</u>	<u>Board of Health's Proportionate Share of Net Pension Liability</u>
1% Decrease	6.30%	\$ 15,056,435
Current Discount Rate	7.30%	\$ 10,585,581
1% Increase	8.30%	\$ 6,776,299

Plan Fiduciary Net Position

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

HOUSTON COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

NOTE 6 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

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

SEAD-OPEB Plan

Plan Description

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

Benefits Provided

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

Contributions

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

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

At June 30, 2019, the Houston County Board of Health reported a liability(asset) of (\$549,606) for its proportionate share of the net OPEB liability(asset). The net OPEB liability(asset) was measured as of June 30, 2018. The total OPEB liability(asset) used to calculate the net OPEB liability(asset) was based on an actuarial valuation as of June 30, 2017. An expected total OPEB liability(asset) as of June 30, 2018 was determined using standard roll-forward techniques. The Board of Health's proportion of the net OPEB liability(asset) was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2018. At June 30, 2018, the Board of Health's proportion was .203072%, which was an increase of .002745% from its proportion measured as of June 30, 2017.

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

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

For the year ended June 30, 2019, Houston County Board of Health recognized OPEB expense related to the SEAD-OPEB of \$(49,983). At June 30, 2019, Houston County Board of Health reported deferred outflows of resources and deferred inflows of resources related to the SEAD-OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,005	\$ -
Changes of assumptions	28,237	-
Net difference between projected and actual earnings on OPEB plan investments	-	90,861
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	5,711
Employer contributions subsequent to the measurement date	-	-
Totals	\$ 34,242	\$ 96,572

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

Year Ending June 30:	
2020	\$ (11,756)
2021	(15,225)
2022	(27,758)
2023	(7,591)
2024	-
Thereafter	

Actuarial Assumptions

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

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

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

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

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

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

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

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

(1) Rates shown are net of inflation

Discount Rate

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

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

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

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

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

	Discount Rate	Board of Health’s Proportionate Share of Net OPEB Liability(Asset)
1% Decrease	6.30%	\$ (292,126)
Current Discount Rate	7.30%	\$ (549,606)
1% Increase	8.30%	\$ (757,375)

OPEB Plan Fiduciary Net Position

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

State OPEB Fund

Plan Description

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

Benefits Provided

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

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

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

Contributions

As established by the Board, the State OPEB Fund is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur. Contributions to the State OPEB Fund from the Houston County Board of Health were \$1,328,588 for the year ended June 30, 2019. Active employees are not required to contribute to the State OPEB Fund.

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

At June 30, 2019, Houston County Board of Health reported a liability of \$6,279,580 for its proportionate share of the net OPEB liability related to the State OPEB Fund. The net OPEB liability was measured as of June 30, 2018. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2017. An expected total OPEB liability as of June 30, 2018, was determined using standard roll-forward techniques. Houston County Board of Health's proportion of the net OPEB liability was actuarially determined based on employer contributions during the fiscal year ended June 30, 2018. At June 30, 2018, Houston County Board of Health's proportion was .240083%, which was a decrease of .014961% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, Houston County Board of Health recognized OPEB expense related to the State OPEB Fund of \$(20,704). At June 30, 2019, Houston County Board of Health reported deferred outflows of resources and deferred inflows of resources related to the State OPEB Fund from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 493,890
Changes of assumptions	-	2,276,251
Net difference between projected and actual earnings on OPEB plan investments	145,155	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	893,077	-
Employer contributions subsequent to the measurement date	1,328,588	-
Totals	\$ 2,366,820	\$ 2,770,141

Houston County Board of Health's contributions of \$1,328,588 subsequent to the measurement date are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending June 30:	
2020	\$ (535,105)
2021	(535,105)
2022	(504,816)
2023	(156,883)
2024	-
Thereafter	-

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

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

Actuarial Assumptions

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

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

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

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

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

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

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

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

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

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

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

(1) Rates shown are net of inflation

Discount Rate

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

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

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

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

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

	Discount Rate	Board of Health’s Proportionate Share of Net OPEB Liability
1% Decrease	4.22%	\$ 7,460,363
Current Discount Rate	5.22%	\$ 6,279,580
1% Increase	6.22%	\$ 5,304,037

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

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

	Board of Health’s Proportionate Share of Net OPEB Liability
1% Decrease	\$ 5,180,212
Current Discount Rate	\$ 6,279,580
1% Increase	\$ 7,624,148

OPEB Plan Fiduciary Net Position

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

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

NOTE 7 – LONG TERM LIABILITIES

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

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Net Pension Liability	\$ 9,762,150	\$ 823,431	\$ -	\$ 10,585,581
Net OPEB Liability	8,651,272	-	(2,921,298)	5,729,974
Compensated Absences	647,502	545,622	(538,540)	654,584
Total Long-Term Liabilities	<u>\$19,060,924</u>	<u>\$1,369,053</u>	<u>\$ (3,459,838)</u>	<u>\$16,970,139</u>

There were no current amounts included in the above ending balances.

NOTE 8 – SUBSEQUENT EVENTS

Houston County Board of Health has evaluated subsequent events through November 5, 2019, which is the date the financial statements were available to be issued.

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

NOTE 9 - DUE FROM/TO DPH

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

<u>Program</u>	<u>Fiscal Year 2019:</u> <u>Financial Settlement:</u>	<u>Due From</u>	<u>Due to</u>	<u>Net</u>
1	Public Health	\$ 329,954	\$ 268,069	\$ 61,885
7	WIC Nutrition Education	7,610	481	7,129
9	WIC Breastfeeding	73	491	(418)
20	Georgia Cancer Registry	2,893	5,135	(2,242)
24	Children's 1st-2	46,370	21,571	24,799
25	Federal Cancer Registry	15,733	3,600	12,133
27	Genetics	7,632	4,950	2,682
31	Community TB	36,418	18,250	18,168
40	EH Risk Assessment	1,916	-	1,916
44	HIV Aids Substance Abuse	43,782	99	43,683
53	AIDS Ambulatory Care	21,750	-	21,750
56	Breastest and More	42,045	3,214	38,831
66	Immunization	13,661	6,302	7,359
76	Dental Health	36,837	9,099	27,738
94	Ryan White Part B	83,128	-	83,128
112	Early Intervention	136,869	39,861	97,008
166	GA Prep	2,054	-	2,054
208	Employee Worksite Wellness	2,270	7	2,263
245	EPI Capacity	17,329	5,135	12,194
270	Public Health Emerg Preparedness	35,676	36,518	(842)
273	Cities Readiness Initiative	-	1,312	(1,312)
280	EPI Capacity Additional	2,529	1,350	1,179
283	STD Preventive Clinical Services	9,230	1	9,229
301	WIC Cost Pool	230,140	7,210	222,930
306	Youth Development Coordination	10,509	7,650	2,859
329	WIC BF Peer Counseling	3,633	2,465	1,168
348	Step Up Step In	-	4	(4)
367	Comprehensive STD Program	-	56	(56)
395	WIC Infrastructure	8,640	8,640	-
401	Family Planning	115,485	27,386	88,099
405	State Cervical Screening	31,061	74	30,987
409	Childrens Medical Services	106,248	68,755	37,493
443	WIC Dietetic Internship	110	386	(276)
460	Outpatient UNHSI/Audiology Support	15,613	1,901	13,712
461	UNHSI Salaries	12,791	4,856	7,935
464	State Breastest and Cervical	16,972	2,330	14,642
466	Health Promo Initiative	14,226	4,388	9,838
543	Infants and Toddlers with Disabilities	109,057	36,798	72,259
566	HCEPPR	8,185	7,562	623
593	Arboviral Surveillance Support (ZIKA)	-	31	(31)
594	MIECHV	41,342	47,111	(5,769)
599	Environmental Health Services	79,747	7,177	72,570
610	Houston County Admin Cadre	31,318	16,912	14,406
623	LARC Initiative	20,326	259	20,067
639	GBCCP Client Navigation Program	13,124	2,250	10,874
641	HPV Related Cancer Ed Project	-	225	(225)

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

NOTE 9 - DUE FROM/TO DPH-CONTINUED

643 WIC Direct	90,763	21,338	69,425
647 Georgia Asthma Control Program	-	450	(450)
FY 2019 Financial Settlement	1,855,049	701,659	1,153,390

Audit Exceptions-Unspent Funds

24 Childrens 1st-2	-	1,204	(1,204)
31 Community TB	-	35	(35)
44 HIV Prevention	-	7,101	(7,101)
56 Breastest and More	-	76	(76)
66 Immunization	-	246	(246)
76 Dental Health	-	1,502	(1,502)
94 Ryan White Part B	-	675	(675)
112 Early Intervention	-	2,648	(2,648)
166 Ga Prep	-	1,080	(1,080)
208 Employee Worksite Wellness	-	100	(100)
245 EPI Capacity	-	284	(284)
401 Family Planning	-	440	(440)
409 Childrens Medical Services	-	1,013	(1,013)
464 State Breast and Cervical	-	202	(202)
543 Infants and Toddlers with Disabilities	-	126	(126)
593 Arboviral Surveillance Support (ZIKA)	-	25	(25)
594 MIECHV	-	60	(60)
643 WIC Direct	-	432	(432)
FY 19 Audit Exceptions (Unspent Funds)	-	17,249	(17,249)

SHBP Takeback:

1 Public Health	-	46,177	(46,177)
20 Georgia Cancer Registry	-	819	(819)
24 Childrens 1st-2	-	604	(604)
25 Federal Cancer	-	353	(353)
27 Genetics	-	555	(555)
31 Community TB	-	2,383	(2,383)
40 EH Risk Assessment	-	192	(192)
44 HIV Prevention	-	3,071	(3,071)
53 AIDS Ambulatory Care	-	2,400	(2,400)
56 Breastest and More	-	302	(302)
66 Immunization	-	1,855	(1,855)
76 Dental Health	-	1,066	(1,066)
94 Ryan White Part B	-	3,805	(3,805)
112 Early Intervention	-	3,272	(3,272)
245 EPI Capacity	-	713	(713)
270 Public Health Emerg Preparedness	-	5,227	(5,227)
280 EPI Capacity Additional	-	198	(198)
301 WIC Cost Pool	-	35,924	(35,924)
306 YD Coordinator	-	635	(635)

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

NOTE 9 - DUE FROM/TO DPH-CONTINUED

401 Family Planning	-	1,725	(1,725)
409 Childrens Medical Services	-	5,592	(5,592)
461 UNHSI Salaries	-	595	(595)
543 Infants and Toddlers with Disabilities	-	3,272	(3,272)
566 HCEPPR	-	1,199	(1,199)
594 MIECHV	-	6,683	(6,683)
623 LARC Initiative	-	2,093	(2,093)
639 GBCCP Client Navigation Program	-	1,976	(1,976)
Total SHBP Takeback	<u>-</u>	<u>132,686</u>	<u>(132,686)</u>
Total Amounts Due From/To DPH	<u>\$ 1,855,049</u>	<u>\$ 851,594</u>	<u>\$1,003,455</u>

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

(See Accompanying Independent Auditors' Report)

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Fee Income	\$ 593,424	\$ 665,010	\$ 1,734,975	\$ 1,069,965
Grant-In-Aid	9,390,835	12,943,301	12,318,384	(624,917)
Qualifying Local Funds	119,427	95,159	35,765	(59,394)
Nonqualifying Local Funds	400,000	368,227	34,694	(333,533)
County-Participating	40,531	40,531	40,531	-
County-Nonparticipating	293,644	293,644	275,144	(18,500)
WIC	15,500	26,060	26,041	(19)
Donations	-	7,689	7,689	-
Qualifying Contracts	280,256	2,400,726	2,171,092	(229,634)
State Revenue-Other	27,504	74,004	73,528	(476)
Other Federal Funds	485,308	583,279	583,279	-
Intra/Inter Agency	<u>3,254,357</u>	<u>3,304,782</u>	<u>3,397,566</u>	<u>92,784</u>
	14,900,786	20,802,412	20,698,688	(103,724)
OTHER FINANCING SOURCES				
Operating transfers from Prior Year Program Income Fund	<u>1,373,122</u>	<u>2,168,093</u>	<u>1,711,507</u>	<u>(456,586)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>16,273,908</u>	<u>22,970,505</u>	<u>22,410,195</u>	<u>(560,310)</u>
EXPENDITURES				
Direct Salaries	6,200,248	8,399,382	8,033,892	(365,490)
Inter/Intra Agency	1,615,223	1,863,398	1,863,391	(7)
Direct Fringe Benefits	3,644,398	4,766,949	4,564,493	(202,456)
Travel	335,244	421,213	387,034	(34,179)
Equipment	63,540	94,643	84,936	(9,707)
Computer Equipment	22,967	70,279	65,253	(5,026)
Other Operating	3,483,689	6,040,220	5,191,139	(849,081)
Indirect Costs	<u>908,599</u>	<u>1,314,421</u>	<u>1,179,557</u>	<u>(134,864)</u>
TOTAL EXPENDITURES	<u>16,273,908</u>	<u>22,970,505</u>	<u>21,369,695</u>	<u>(1,600,810)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	1,040,500	<u>\$ 1,040,500</u>
OTHER FINANCING (USES)				
Operating transfer to Prior Year Program Income Fund			<u>(1,259,788)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)			<u>\$ (219,288)</u>	

See accompanying notes to required supplementary schedules and accompanying independent auditors' report

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

	Employer's proportion of the net pension liability liability	Employer's proportionate share of the net pension liability	Employer's covered payroll during the measurement period	Employer's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2019	0.257492%	10,585,581	7,125,971	148.55%	76.68%
2018	0.240368%	9,762,150	6,316,898	154.54%	76.33%
2017	0.225876%	10,684,883	5,585,224	191.31%	72.34%
2016	0.214642%	8,696,002	5,261,970	165.26%	76.20%
2015	0.225498%	8,457,569	5,424,509	155.91%	77.99%

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

**HOUSTON COUNTY BOARD OF HEALTH
SCHEDULE OF EMPLOYER'S PENSION CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2019**

	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Houston County Board of Health's covered payroll	Contributions as a percentage of covered payroll
2019	1,655,020	1,655,020	-	7,259,621	22.80%
2018	1,630,413	1,630,413	-	7,125,971	22.88%
2017	1,461,413	1,461,413	-	6,316,898	23.13%
2016	1,293,989	1,293,989	-	5,585,224	23.17%
2015	1,084,146	1,084,146	-	5,261,970	20.60%

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

**HOUSTON COUNTY BOARD OF HEALTH
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
AS OF JUNE 30, 2019**

	Houston County Board of Health's Proportion of the net OPEB liability/(asset)	Houston County Board of Health's proportionate share of the net OPEB liability/(asset)	Employer's covered payroll during the measurement period	Employer's proportionate share of the net OPEB liability/(asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability/(asset)
<u>SEAD-OPEB:</u>					
2019	0.203072%	(549,606)	2,811,275	N/A	129.46%
2018	0.200327%	(520,660)	2,917,278	N/A	130.17%
<u>State OPEB Fund:</u>					
2019	0.240083%	6,279,580	7,125,971	88.12%	31.48%
2018	0.225122%	9,171,932	6,316,898	145.20%	17.34%

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

**HOUSTON COUNTY BOARD OF HEALTH
SCHEDULE OF EMPLOYER'S OPEB CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2019**

	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Houston County Board of Health's covered payroll	Contributions as a percentage of covered payroll
<u>SEAD-OPEB:</u>					
2019	-	-	-	2,811,275	N/A
2018	-	-	-	2,917,278	N/A
 <u>State OPEB Fund:</u>					
2019	1,328,588	1,328,588	-	7,259,621	18.30%
2018	1,121,563	1,121,563	-	7,125,971	15.74%

Notes:

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

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

NOTE 1 – BUDGET TO ACTUAL RECONCILIATION

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

Sources /inflows of resources:

Actual amounts (budgetary basis) of total revenues and other financing sources from the budgetary comparison schedule	\$ 22,410,195
---	---------------

Differences-budget to GAAP:

The Prior Year Program Income amount is a budgetary resource but is not a current year revenue for financial reporting purposes	<u>(1,711,507)</u>
---	---------------------

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances-governmental funds	<u>\$ 20,698,688</u>
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Uses/outflows of resources:

Actual amounts (budgetary basis) of total expenses from the budgetary comparison schedule	\$ 21,369,695
---	---------------

Differences-budget to GAAP:

The Health Department only budgets actual compensated absences which are paid and do not take into account the accrual of the current portion of the obligation	<u>(14,500)</u>
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Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances-governmental funds	<u>\$ 21,355,195</u>
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**HOUSTON COUNTY BOARD OF HEALTH
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2019**

NOTE 2 – INDIVIDUAL PLAN INFORMATION

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

Employees Retirement System

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

On March 15, 2018, the Board adopted a new funding policy. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for June 30, 2017 actuarial valuation. In addition, based on the Board's new funding policy, the assumed investment rate of return was further reduced by .010% from 7.40% to 7.30% as of the June 30, 2018 measurement date.

SEAD-OPEB

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

On March 15, 2018, the Board adopted a new funding policy. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for June 30, 2017 actuarial valuation. In addition, based on the Board's new funding policy, the assumed investment rate of return was further reduced by .010% from 7.40% to 7.30% as of the June 30, 2018 measurement date.

State OPEB Fund

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

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

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

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

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

NOTE 2 – INDIVIDUAL PLAN INFORMATION (CONTINUED)

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

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

State OPEB Fund

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

OTHER SUPPLEMENTARY INFORMATION

(See Accompanying Independent Auditors' Report)

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

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA #	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Dept of Health and Human Services:			
Direct Programs:			
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	N/A	\$ <u>583,279</u>
Pass-through Programs from Georgia Department of Public Health:			
TANF Cluster:			
Temporary Assistance for Needy Families	93.558	40500-001-19192683	379,657
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure & Performance	93.539	40500-001-19192683	137,367
HIV Prevention Activities-Health Dept Based Preventive Health & Health Services Block Grant	93.940	40500-001-19192683	337,480
Funded Solely with Prevention & PH Funds	93.758	40500-001-19192683	49,971
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	40500-001-19192683	523,401
Hospital Preparedness Program and PH Emergency Preparedness Aligned Co-op Agreements	93.074	40500-001-19192683	488,655
Cancer Prevention & Control Programs for State, Territorial & Tribal Organizations	93.898	40500-001-19192683	207,851
Affordable Care Act Personal Responsibility Education Program	93.092	40500-001-19192683	9,768
HIV Care Formula Grants	93.917	40500-001-19192683	683,268
Preventive Health Services-STD Control	93.977	40500-001-19192683	27,600
Maternal and Child Health Services Block Grant to the States	93.994	40500-001-19192683	425,211
Epidemiology & Lab Capacity for Infectious Diseases	93.323	40500-001-19192683	4,944
Injury Prevention and Control Research and State and Community Based Programs	93.136	40500-001-19192683	2,996
Seattle King County Health Department:			
High School FLASH Curriculum Evaluation	93.297	TP2AH000031-02-00	12,658
AIDS United			
HIV Emergency Relief Project Grants	93.914	N/A	<u>117,579</u>
Total Pass-through from U.S. Dept of HHS			<u>3,408,406</u>
Total U.S. Department of Health & Human Services			<u>3,991,685</u>
U.S. Department of Education:			
Pass-through from Georgia Department of Public Health: Special Education-Grants for Infants and Families	84.181	40500-001-19192683	<u>400,881</u>
U.S. Department of Agriculture:			
Pass-through from Georgia Department of Public Health: Special Supplemental Food Program for Women, Infants and Children	10.557	40500-001-19192683	3,359,654
WIC Grants to States	10.578	40500-001-19192683	95,996
Total Pass-Through from U.S Dept of Agriculture			<u>3,455,650</u>
Total Expenditures of Federal Awards			<u><u>\$ 7,848,216</u></u>

See accompanying notes to schedule of expenditures of federal awards

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

NOTE 1 - BASIS OF PRESENTATION

The preceding schedule of expenditures of federal awards includes the federal award activity of Houston 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 Houston County Board of Health, it is not intended to and does not present the financial position or changes in financial position of Houston County Board of Health.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 - TANF CLUSTER

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

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

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Grant in Aid	\$ 2,978,543	\$ 2,978,543	\$ 2,978,543	\$ -
County Participating	40,531	40,531	40,531	-
County Nonparticipating	293,644	293,644	275,144	(18,500)
Fee Collections	593,424	593,424	1,601,952	1,008,528
Intra/Inter Agency	190,000	190,000	137,023	(52,977)
WIC	15,500	26,060	26,041	(19)
State-Other	27,504	74,004	73,528	(476)
Qualifying Contracts	18,000	18,111	6,966	(11,145)
Qualifying Local Funds	<u>100,000</u>	<u>42,829</u>	<u>13,330</u>	<u>(29,499)</u>
TOTAL REVENUES	<u>4,257,146</u>	<u>4,257,146</u>	<u>5,153,058</u>	<u>895,912</u>
EXPENDITURES				
Direct Salaries	2,010,260	2,010,260	1,838,963	(171,297)
Direct Fringe Benefits	1,155,072	1,155,072	1,061,439	(93,633)
Equipment	18,275	25,176	25,161	(15)
Computer Equipment	10,000	10,000	4,978	(5,022)
Travel	47,300	47,300	47,064	(236)
Other Operating	707,956	965,049	894,281	(70,768)
Intra/Inter Agency	1,228,302	1,370,352	1,370,352	-
Indirect Costs	<u>453,103</u>	<u>385,445</u>	<u>303,585</u>	<u>(81,860)</u>
TOTAL EXPENDITURES	<u>5,630,268</u>	<u>5,968,654</u>	<u>5,545,823</u>	<u>(422,831)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,373,122)</u>	<u>(1,711,508)</u>	<u>(392,765)</u>	<u>1,318,743</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,373,122	1,711,508	1,256,598	(454,910)
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>(1,078,576)</u>	<u>(1,078,576)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,373,122</u>	<u>1,711,508</u>	<u>178,022</u>	<u>(1,533,486)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (214,743)</u>	<u>\$ (214,743)</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 5,345	\$ 25,981	\$ 25,980	\$ (1)
Intra/Inter Agency	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>5,345</u>	<u>25,981</u>	<u>25,980</u>	<u>(1)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	5,345	17,402	17,402	-
Other Operating	-	8,579	8,578	(1)
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>5,345</u>	<u>25,981</u>	<u>25,980</u>	<u>(1)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 5,458	\$ 3,991	\$ 3,989	\$ (2)
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>5,458</u>	<u>3,991</u>	<u>3,989</u>	<u>(2)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	5,458	3,917	3,916	(1)
Other Operating	-	74	73	(1)
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>5,458</u>	<u>3,991</u>	<u>3,989</u>	<u>(2)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 GA CANCER REGISTRY-020
 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				
Grant in Aid	\$ 57,051	\$ 57,051	\$ 57,051	\$ -
Intra/Inter Agency	-	14	14	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>57,051</u>	<u>57,065</u>	<u>57,065</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	32,267	32,266	32,266	-
Direct Fringe Benefits	20,187	20,183	20,183	-
Intra/Inter Agency	-	-	-	-
Travel	-	-	-	-
Other Operating	541	-	-	-
Indirect Costs	4,056	4,616	4,616	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>57,051</u>	<u>57,065</u>	<u>57,065</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 239,681	\$ 239,681	\$ 235,381	\$ (4,300)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	61	61
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
State-Other	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL REVENUES	<u>239,681</u>	<u>239,681</u>	<u>235,442</u>	<u>(4,239)</u>
EXPENDITURES				
Direct Salaries	132,030	111,655	111,655	-
Direct Fringe Benefits	52,450	68,674	68,673	(1)
Equipment	-	-	-	-
Travel	5,079	4,044	4,044	-
Other Operating	30,736	36,441	32,143	(4,298)
Computer Equipment	-	-	-	-
Indirect Costs	19,386	19,054	19,053	(1)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	<u>239,681</u>	<u>239,868</u>	<u>235,568</u>	<u>(4,300)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u> </u>	<u>(187)</u>	<u>(126)</u>	<u>61</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	187	187	-
Operating Transfers Out	-	-	(61)	(61)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL OTHER FINANCING SOURCES (USES)	<u> </u>	<u>187</u>	<u>126</u>	<u>(61)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 FEDERAL CANCER REGISTRY-025
 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				
Grant in Aid	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Intra/Inter Agency	-	286	286	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>40,000</u>	<u>40,286</u>	<u>40,286</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	13,900	13,900	13,900	-
Direct Fringe Benefits	8,746	8,695	8,694	(1)
Computer Equipment	-	-	-	-
Travel	4,200	3,480	3,480	-
Other Operating	9,918	10,953	10,954	1
Indirect Costs	3,236	3,258	3,258	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>40,000</u>	<u>40,286</u>	<u>40,286</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 GENETICS-027
 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				
Grant in Aid	\$ 55,000	\$ 55,000	\$ 53,704	\$ (1,296)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>55,000</u>	<u>55,000</u>	<u>53,704</u>	<u>(1,296)</u>
EXPENDITURES				
Direct Salaries	26,058	24,995	24,995	-
Direct Fringe Benefits	19,670	15,913	15,452	(461)
Equipment	-	4,515	4,515	-
Travel	1,544	577	577	-
Other Operating	3,279	5,021	4,186	(835)
Computer Equipment	-	-	-	-
Indirect Costs	4,449	3,979	3,979	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>55,000</u>	<u>55,000</u>	<u>53,704</u>	<u>(1,296)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 202,776	\$ 202,776	\$ 202,776	\$ -
Intra/Inter Agency	-	3,071	3,071	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>202,776</u>	<u>205,847</u>	<u>205,847</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	93,900	93,900	93,900	-
Direct Fringe Benefits	58,283	58,427	58,427	-
Equipment	-	-	-	-
Travel	7,000	4,725	4,725	-
Other Operating	27,879	30,653	30,653	-
Computer Equipment	-	1,624	1,624	-
Indirect Costs	15,714	16,518	16,518	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>202,776</u>	<u>205,847</u>	<u>205,847</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 EH RISK ASSESSMENT-040
 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				
Grant in Aid	\$ 18,000	\$ 72,000	\$ 45,566	\$ (26,434)
Intra/Inter Agency	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	230	230
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>18,000</u>	<u>72,000</u>	<u>45,796</u>	<u>(26,204)</u>
EXPENDITURES				
Direct Salaries	9,518	36,480	22,034	(14,446)
Direct Fringe Benefits	5,961	23,845	13,538	(10,307)
Equipment	-	-	-	-
Travel	847	4,088	4,087	(1)
Other Operating	279	2,223	2,222	(1)
Computer Equipment	-	-	-	-
Indirect Costs	1,395	5,364	3,685	(1,679)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>18,000</u>	<u>72,000</u>	<u>45,566</u>	<u>(26,434)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	230	230
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	(230)	(230)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(230)</u>	<u>(230)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES TO BUDGET
 HIV/SUBSTANCE ABUSE PREVENTION-044
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 96,278	\$ 366,066	\$ 337,480	\$ (28,586)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL REVENUES	<u>96,278</u>	<u>366,066</u>	<u>337,480</u>	<u>(28,586)</u>
EXPENDITURES				
Direct Salaries	32,619	130,963	129,472	(1,491)
Direct Fringe Benefits	19,790	75,084	73,829	(1,255)
Equipment	-	-	-	-
Travel	9,000	23,659	18,659	(5,000)
Other Operating	27,408	103,664	85,337	(18,327)
Computer Equipment	-	3,250	3,249	(1)
Indirect Costs	7,461	29,446	26,934	(2,512)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	<u>96,278</u>	<u>366,066</u>	<u>337,480</u>	<u>(28,586)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u> </u>	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL OTHER FINANCING SOURCES (USES)	<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 AIDS AMBULATORY CARE-053
 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				
Grant in Aid	\$ 65,250	\$ 87,000	\$ 87,000	\$ -
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Qualifying Donations	-	-	-	-
Nonqualifying Contracts	-	-	-	-
Qualifying Contracts	-	-	-	-
Qualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>65,250</u>	<u>87,000</u>	<u>87,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	40,325	54,604	54,604	-
Direct Fringe Benefits	24,925	32,396	32,396	-
Computer Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	-	-	-	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>65,250</u>	<u>87,000</u>	<u>87,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 35,712	\$ 167,851	\$ 167,851	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Nonqualifying Donations	-	300	300	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>35,712</u>	<u>168,151</u>	<u>168,151</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	11,902	12,050	12,050	-
Direct Fringe Benefits	7,440	7,530	7,531	1
Equipment	-	-	-	-
Travel	500	160	159	(1)
Other Operating	12,981	134,811	134,811	-
Computer Equipment	-	-	-	-
Indirect Costs	2,889	13,600	13,600	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>35,712</u>	<u>168,151</u>	<u>168,151</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 70,023	\$ 137,405	\$ 137,367	\$ (38)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	35	35	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>70,023</u>	<u>137,440</u>	<u>137,402</u>	<u>(38)</u>
EXPENDITURES				
Direct Salaries	36,545	73,236	73,236	-
Direct Fringe Benefits	21,040	43,897	43,897	-
Equipment	-	-	-	-
Travel	1,000	90	90	-
Other Operating	6,012	9,101	9,063	(38)
Computer Equipment	-	-	-	-
Indirect Costs	5,426	11,116	11,116	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>70,023</u>	<u>137,440</u>	<u>137,402</u>	<u>(38)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 101,100	\$ 101,100	\$ 99,598	\$ (1,502)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	1,143	1,144	1
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	605	605	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>101,100</u>	<u>102,848</u>	<u>101,347</u>	<u>(1,501)</u>
TOTAL REVENUES				
	<u>101,100</u>	<u>102,848</u>	<u>101,347</u>	<u>(1,501)</u>
EXPENDITURES				
Direct Salaries	54,000	47,829	47,829	-
Direct Fringe Benefits	25,152	23,003	22,463	(540)
Equipment	-	-	1,625	1,625
Computer Equipment	-	-	-	-
Intra/Inter Agency	-	2,632	2,632	-
Travel	1,189	2,979	2,979	-
Other Operating	12,582	23,394	21,666	(1,728)
Indirect Costs	8,177	9,345	8,487	(858)
	<u>101,100</u>	<u>109,182</u>	<u>107,681</u>	<u>(1,501)</u>
TOTAL EXPENDITURES				
	<u>101,100</u>	<u>109,182</u>	<u>107,681</u>	<u>(1,501)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(6,334)</u>	<u>(6,334)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	6,334	6,334	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>6,334</u>	<u>6,334</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)				
	<u>-</u>	<u>6,334</u>	<u>6,334</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 514,207	\$ 683,943	\$ 683,268	\$ (675)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	56,110	56,657	547
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	1,003	1,391	388
State-Other	-	-	-	-
TOTAL REVENUES	<u>514,207</u>	<u>741,056</u>	<u>741,316</u>	<u>260</u>
EXPENDITURES				
Direct Salaries	245,052	246,822	246,822	-
Direct Fringe Benefits	146,820	150,265	150,266	1
Intra/Inter Agency	10,000	22,420	22,420	-
Travel	-	-	-	-
Other Operating	112,335	264,436	263,760	(676)
Indirect Costs	-	57,749	57,749	-
TOTAL EXPENDITURES	<u>514,207</u>	<u>741,692</u>	<u>741,017</u>	<u>(675)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(636)</u>	<u>299</u>	<u>935</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	636	636	-
Operating Transfers Out	-	-	(935)	(935)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>636</u>	<u>(299)</u>	<u>(935)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 442,904	\$ 442,904	\$ 406,017	\$ (36,887)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	5,494	5,494
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>442,904</u>	<u>442,904</u>	<u>411,511</u>	<u>(31,393)</u>
TOTAL REVENUES				
	<u>442,904</u>	<u>442,904</u>	<u>411,511</u>	<u>(31,393)</u>
EXPENDITURES				
Direct Salaries	236,282	192,868	186,882	(5,986)
Direct Fringe Benefits	109,241	109,241	94,893	(14,348)
Computer Equipment	-	5,745	5,744	(1)
Equipment	-	13,104	13,104	-
Travel	3,000	-	-	-
Other Operating	60,060	108,966	95,222	(13,744)
Indirect Costs	34,321	36,199	33,391	(2,808)
	<u>442,904</u>	<u>466,123</u>	<u>429,236</u>	<u>(36,887)</u>
TOTAL EXPENDITURES				
	<u>442,904</u>	<u>466,123</u>	<u>429,236</u>	<u>(36,887)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(23,219)</u>	<u>(17,725)</u>	<u>5,494</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	23,219	23,219	-
Operating Transfers Out	-	-	(5,494)	(5,494)
	<u>-</u>	<u>23,219</u>	<u>17,725</u>	<u>(5,494)</u>
TOTAL OTHER FINANCING SOURCES (USES)				
	<u>-</u>	<u>23,219</u>	<u>17,725</u>	<u>(5,494)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 GA PREP-166
 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				
Grant in Aid	\$ 17,660	\$ 36,587	\$ 9,768	\$ (26,819)
Intra/Inter Agency	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>17,660</u>	<u>36,587</u>	<u>9,768</u>	<u>(26,819)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Intra/Inter Agency	-	-	-	-
Travel	-	3,566	3,566	-
Computer Equipment	-	-	-	-
Other Operating	17,531	30,098	5,412	(24,686)
Indirect Costs	129	2,923	790	(2,133)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>17,660</u>	<u>36,587</u>	<u>9,768</u>	<u>(26,819)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 PHARMACY-175
 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				
Grant in Aid	\$ -	\$ -	\$ -	\$ -
Intra/Inter Agency	400,000	400,000	218,037	(181,963)
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL REVENUES	<u>400,000</u>	<u>400,000</u>	<u>218,037</u>	<u>(181,963)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Intra/Inter Agency	-	-	-	-
Travel	-	-	-	-
Other Operating	400,000	400,000	218,037	(181,963)
Indirect Costs	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	<u>400,000</u>	<u>400,000</u>	<u>218,037</u>	<u>(181,963)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u> </u>	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL OTHER FINANCING SOURCES (USES)	<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 SEATTLE KING COUNTY FLASH GRANT-189
 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				
Grant in Aid	\$ -	\$ -	\$ -	\$ -
Contracts	12,954	12,954	12,658	(296)
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>12,954</u>	<u>12,954</u>	<u>12,658</u>	<u>(296)</u>
EXPENDITURES				
Direct Salaries	6,300	5,145	5,144	(1)
Direct Fringe Benefits	3,773	2,685	2,650	(35)
Equipment	-	-	-	-
Travel	1,019	3,295	3,294	(1)
Other Operating	858	805	546	(259)
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,004	1,024	1,024	-
	<u>1,004</u>	<u>1,024</u>	<u>1,024</u>	<u>-</u>
TOTAL EXPENDITURES	<u>12,954</u>	<u>12,954</u>	<u>12,658</u>	<u>(296)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ -	\$ -	\$ -	\$ -
Donations	-	7,389	7,389	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Qualifying Local Funds	12,937	45,840	45,839	(1)
Intra/Inter Agency	2,664,357	2,668,154	2,668,154	-
Contracts	16,500	240	240	-
Nonqualifying Local Funds	<u>400,000</u>	<u>368,227</u>	<u>368,218</u>	<u>(9)</u>
TOTAL REVENUES	<u>3,093,794</u>	<u>3,089,850</u>	<u>3,089,840</u>	<u>(10)</u>
EXPENDITURES				
Direct Salaries	1,366,370	1,360,975	1,361,014	39
Direct Fringe Benefits	855,000	804,596	804,594	(2)
Equipment	33,950	21,163	21,162	(1)
Travel	54,818	67,496	73,521	6,025
Other Operating	768,076	782,834	781,313	(1,521)
Intra/Inter Agency	12,080	33,113	33,112	(1)
Computer Equipment	<u>3,500</u>	<u>19,673</u>	<u>19,672</u>	<u>(1)</u>
TOTAL EXPENDITURES	<u>3,093,794</u>	<u>3,089,850</u>	<u>3,094,388</u>	<u>4,538</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(4,548)</u>	<u>(4,548)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,548)</u>	<u>\$ (4,548)</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 1,171	\$ 11,171	\$ 4,405	\$ (6,766)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Qualifying Donations	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>1,171</u>	<u>11,171</u>	<u>4,405</u>	<u>(6,766)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	1,076	11,076	4,311	(6,765)
Intra/Inter Agency	-	-	-	-
Indirect Costs	95	95	94	(1)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>1,171</u>	<u>11,171</u>	<u>4,405</u>	<u>(6,766)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 MEDICAL RESERVE CHALLENGE AWARD-227
 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				
Grant in Aid	\$ -	\$ -	\$ -	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	6,490	6,490	-	(6,490)
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>6,490</u>	<u>6,490</u>	<u>-</u>	<u>(6,490)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	502	510	-	(510)
Other Operating	5,478	5,478	-	(5,478)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>510</u>	<u>502</u>	<u>-</u>	<u>(502)</u>
TOTAL EXPENDITURES	<u>6,490</u>	<u>6,490</u>	<u>-</u>	<u>(6,490)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 57,051	\$ 57,051	\$ 55,892	\$ (1,159)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>57,051</u>	<u>57,051</u>	<u>55,892</u>	<u>(1,159)</u>
EXPENDITURES				
Direct Salaries	22,785	25,204	25,204	-
Direct Fringe Benefits	13,998	15,238	15,236	(2)
Equipment	-	-	-	-
Travel	5,000	4,075	4,075	-
Other Operating	10,654	8,014	6,857	(1,157)
Intra/Inter Agency	-	-	-	-
Indirect Costs	4,614	4,520	4,520	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>57,051</u>	<u>57,051</u>	<u>55,892</u>	<u>(1,159)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 405,750	\$ 411,733	\$ 402,871	\$ (8,862)
Intra/Inter Agency	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>405,750</u>	<u>411,733</u>	<u>402,871</u>	<u>(8,862)</u>
TOTAL REVENUES	<u>405,750</u>	<u>411,733</u>	<u>402,871</u>	<u>(8,862)</u>
EXPENDITURES				
Direct Salaries	201,080	204,030	200,030	(4,000)
Direct Fringe Benefits	127,327	128,630	123,773	(4,857)
Equipment	-	-	-	-
Computer Equipment	-	-	-	-
Travel	13,700	17,558	17,558	-
Other Operating	30,825	28,929	28,925	(4)
Intra/Inter Agency	-	-	-	-
Indirect Costs	32,818	32,586	32,585	(1)
	<u>405,750</u>	<u>411,733</u>	<u>402,871</u>	<u>(8,862)</u>
TOTAL EXPENDITURES	<u>405,750</u>	<u>411,733</u>	<u>402,871</u>	<u>(8,862)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 14,575	\$ 14,575	\$ -	\$ (14,575)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Nonqualifying Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>14,575</u>	<u>14,575</u>	<u>-</u>	<u>(14,575)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	11,315	11,315	-	(11,315)
Travel	-	-	-	-
Other Operating	2,081	2,081	-	(2,081)
Computer Equipment	-	-	-	-
Indirect Costs	1,179	1,179	-	(1,179)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>14,575</u>	<u>14,575</u>	<u>-</u>	<u>(14,575)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 15,000	\$ 15,000	\$ 14,960	\$ (40)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>15,000</u>	<u>15,000</u>	<u>14,960</u>	<u>(40)</u>
EXPENDITURES				
Direct Salaries	7,800	7,393	7,393	-
Direct Fringe Benefits	4,672	4,331	4,293	(38)
Equipment	-	-	-	-
Travel	308	1,214	1,214	-
Other Operating	1,057	852	850	(2)
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,163	1,210	1,210	-
	<u>1,163</u>	<u>1,210</u>	<u>1,210</u>	<u>-</u>
TOTAL EXPENDITURES	<u>15,000</u>	<u>15,000</u>	<u>14,960</u>	<u>(40)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 13,507	\$ 21,618	\$ 21,612	\$ (6)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>13,507</u>	<u>21,618</u>	<u>21,612</u>	<u>(6)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Intra/Inter Agency	13,507	21,618	21,612	(6)
Travel	-	-	-	-
Other Operating	-	-	-	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>13,507</u>	<u>21,618</u>	<u>21,612</u>	<u>(6)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 63,548	\$ 63,548	\$ 63,548	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	42,467	42,467	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>63,548</u>	<u>106,015</u>	<u>106,015</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	35,941	59,796	59,795	(1)
Direct Fringe Benefits	22,467	37,120	37,120	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	-	525	525	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	5,140	8,574	8,575	1
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>63,548</u>	<u>106,015</u>	<u>106,015</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 657,495	\$2,607,446	\$ 2,607,444	\$ (2)
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>657,495</u>	<u>2,607,446</u>	<u>2,607,444</u>	<u>(2)</u>
EXPENDITURES				
Direct Salaries	415,933	1,702,315	1,702,315	-
Direct Fringe Benefits	241,562	905,131	905,129	(2)
Intra/Inter Agency	-	-	-	-
Travel	-	-	-	-
Other Operating	-	-	-	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>657,495</u>	<u>2,607,446</u>	<u>2,607,444</u>	<u>(2)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 YD COORDINATOR-306
 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				
Grant in Aid	\$ 85,000	\$ 85,500	\$ 75,802	\$ (9,698)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>85,000</u>	<u>85,500</u>	<u>75,802</u>	<u>(9,698)</u>
EXPENDITURES				
Direct Salaries	42,000	41,033	38,527	(2,506)
Direct Fringe Benefits	26,276	25,697	24,197	(1,500)
Equipment	-	-	-	-
Travel	3,307	3,307	1,535	(1,772)
Other Operating	6,542	8,548	5,412	(3,136)
Intra/Inter Agency	-	-	-	-
Indirect Costs	6,875	6,915	6,131	(784)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>85,000</u>	<u>85,500</u>	<u>75,802</u>	<u>(9,698)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 MEDICAL RESERVE CORP CONTRACT-323
 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				
Grant in Aid	\$ -	\$ -	\$ -	\$ -
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	13,698	13,698	1,844	(11,854)
Nonqualifying Local Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>13,698</u>	<u>13,698</u>	<u>1,844</u>	<u>(11,854)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	1,809	1,809	-	(1,809)
Other Operating	10,828	10,828	1,695	(9,133)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>1,061</u>	<u>1,061</u>	<u>149</u>	<u>(912)</u>
TOTAL EXPENDITURES	<u>13,698</u>	<u>13,698</u>	<u>1,844</u>	<u>(11,854)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<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>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 27,391	\$ 96,772	\$ 55,766	\$ (41,006)
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>27,391</u>	<u>96,772</u>	<u>55,766</u>	<u>(41,006)</u>
EXPENDITURES				
Direct Salaries	10,782	79,733	45,440	(34,293)
Direct Fringe Benefits	157	1,157	659	(498)
Equipment	-	-	-	-
Travel	7,000	3,354	1,521	(1,833)
Other Operating	7,236	4,890	3,636	(1,254)
Computer Equipment	-	-	-	-
Indirect Costs	2,216	7,638	4,510	(3,128)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>27,391</u>	<u>96,772</u>	<u>55,766</u>	<u>(41,006)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 STEP UP STEP IN-348
 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				
Grant in Aid	\$ 3,000	\$ 3,000	\$ 2,996	\$ (4)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Intra/Inter Agency	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	3,000	3,000	2,996	(4)
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Intra/Inter Agency	-	-	-	-
Travel	-	-	-	-
Other Operating	3,000	3,000	2,996	(4)
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	3,000	3,000	2,996	(4)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ -	\$ -	\$ -	\$ -

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ -	\$ -	\$ -	\$ -
Contracts	-	1,337,125	1,455,537	118,412
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	14,333	59,816	45,483
Other Federal Funds	485,308	583,279	583,279	-
Donations	-	-	-	-
Other Local Funds	-	-	-	-
State-Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>485,308</u>	<u>1,934,737</u>	<u>2,098,632</u>	<u>163,895</u>
EXPENDITURES				
Direct Salaries	197,068	587,584	587,564	(20)
Direct Fringe Benefits	118,008	336,178	336,177	(1)
Equipment	-	-	-	-
Computer Equipment	-	-	-	-
Travel	15,769	14,592	16,611	2,019
Other Operating	130,463	1,253,762	1,250,087	(3,675)
Intra/Inter Agency	24,000	11,817	11,817	-
Indirect Costs	-	149,792	149,792	-
	<u>-</u>	<u>149,792</u>	<u>149,792</u>	<u>-</u>
TOTAL EXPENDITURES	<u>485,308</u>	<u>2,353,725</u>	<u>2,352,048</u>	<u>(1,677)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(418,988)</u>	<u>(253,416)</u>	<u>165,572</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	418,988	417,312	(1,676)
Operating Transfers Out	-	-	(163,896)	(163,896)
	<u>-</u>	<u>-</u>	<u>(163,896)</u>	<u>(163,896)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>418,988</u>	<u>253,416</u>	<u>(165,572)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 COMPREHENSIVE STD PROGRAM-367
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 2,000	\$ 6,000	\$ 5,988	\$ (12)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Intra/Inter Agency	-	-	-	-
State-Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>2,000</u>	<u>6,000</u>	<u>5,988</u>	<u>(12)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	1,845	5,504	5,504	-
Other Operating	-	-	-	-
Indirect Costs	155	496	484	(12)
	<u>155</u>	<u>496</u>	<u>484</u>	<u>(12)</u>
TOTAL EXPENDITURES	<u>2,000</u>	<u>6,000</u>	<u>5,988</u>	<u>(12)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WIC INFRASTRUCTURE-395
 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				
Grant in Aid	\$ 95,996	\$ 95,996	\$ 95,996	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>95,996</u>	<u>95,996</u>	<u>95,996</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Computer Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	95,996	95,996	95,996	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>95,996</u>	<u>95,996</u>	<u>95,996</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 304,294	\$ 304,294	\$ 303,855	\$ (439)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Intra/Inter Agency	-	139	139	-
State-Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>304,294</u>	<u>304,433</u>	<u>303,994</u>	<u>(439)</u>
EXPENDITURES				
Direct Salaries	98,003	88,224	88,224	-
Direct Fringe Benefits	60,534	54,140	54,139	(1)
Equipment	-	3,249	3,249	-
Travel	29,000	23,525	23,525	-
Other Operating	92,145	110,936	110,497	(439)
Intra/Inter Agency	-	-	-	-
Indirect Costs	24,612	24,359	24,360	1
	<u>24,612</u>	<u>24,359</u>	<u>24,360</u>	<u>1</u>
TOTAL EXPENDITURES	<u>304,294</u>	<u>304,433</u>	<u>303,994</u>	<u>(439)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 16,800	\$ 73,025	\$ 73,025	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>16,800</u>	<u>73,025</u>	<u>73,025</u>	<u>-</u>
TOTAL REVENUES	<u>16,800</u>	<u>73,025</u>	<u>73,025</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Computer Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	15,441	67,118	67,119	1
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>1,359</u>	<u>5,907</u>	<u>5,906</u>	<u>(1)</u>
	<u>16,800</u>	<u>73,025</u>	<u>73,025</u>	<u>-</u>
TOTAL EXPENDITURES	<u>16,800</u>	<u>73,025</u>	<u>73,025</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<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>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 CHILDRENS MEDICAL SERVICES-409
 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				
Grant in Aid	\$ 763,943	\$ 763,943	\$ 688,944	\$ (74,999)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	10,596	10,596
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>763,943</u>	<u>763,943</u>	<u>699,540</u>	<u>(64,403)</u>
EXPENDITURES				
Direct Salaries	251,073	251,553	243,321	(8,232)
Direct Fringe Benefits	156,049	156,049	149,717	(6,332)
Equipment	-	12,749	12,749	-
Travel	16,228	22,699	22,699	-
Other Operating	278,803	265,740	212,323	(53,417)
Computer Equipment	-	-	-	-
Indirect Costs	61,790	62,374	55,356	(7,018)
	<u>61,790</u>	<u>62,374</u>	<u>55,356</u>	<u>(7,018)</u>
TOTAL EXPENDITURES	<u>763,943</u>	<u>771,164</u>	<u>696,165</u>	<u>(74,999)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(7,221)</u>	<u>3,375</u>	<u>10,596</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	7,221	7,221	-
Operating Transfers Out	-	-	(10,596)	(10,596)
	<u>-</u>	<u>-</u>	<u>(10,596)</u>	<u>(10,596)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>7,221</u>	<u>(3,375)</u>	<u>(10,596)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 6,635	\$ 20,702	\$ 3,644	\$ (17,058)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Qualifying Local Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>6,635</u>	<u>20,702</u>	<u>3,644</u>	<u>(17,058)</u>
EXPENDITURES				
Direct Salaries	5,435	12,894	-	(12,894)
Direct Fringe Benefits	79	-	-	-
Equipment	-	-	-	-
Travel	1,121	7,808	3,644	(4,164)
Other Operating	-	-	-	-
Computer Equipment	-	-	-	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>6,635</u>	<u>20,702</u>	<u>3,644</u>	<u>(17,058)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 21,118	\$ 21,118	\$ 21,027	\$ (91)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>21,118</u>	<u>21,118</u>	<u>21,027</u>	<u>(91)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	3,982	1,742	1,652	(90)
Other Operating	15,500	17,271	17,271	-
Computer Equipment	-	-	-	-
Indirect Costs	1,636	2,105	2,104	(1)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>21,118</u>	<u>21,118</u>	<u>21,027</u>	<u>(91)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 UNHSI SALARIES-461
 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				
Grant in Aid	\$ 53,955	\$ 53,955	\$ 53,181	\$ (774)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Intra/Inter Agency	-	-	-	-
State-Other	-	-	-	-
	<u>53,955</u>	<u>53,955</u>	<u>53,181</u>	<u>(774)</u>
TOTAL REVENUES	<u>53,955</u>	<u>53,955</u>	<u>53,181</u>	<u>(774)</u>
EXPENDITURES				
Direct Salaries	20,910	23,875	23,116	(759)
Direct Fringe Benefits	18,348	14,361	14,363	2
Equipment	-	-	-	-
Travel	3,000	345	346	1
Other Operating	7,516	11,072	11,055	(17)
Intra/Inter Agency	-	-	-	-
Indirect Costs	4,181	4,302	4,301	(1)
	<u>4,181</u>	<u>4,302</u>	<u>4,301</u>	<u>(1)</u>
TOTAL EXPENDITURES	<u>53,955</u>	<u>53,955</u>	<u>53,181</u>	<u>(774)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 25,894	\$ 99,644	\$ 99,644	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	11	11	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>25,894</u>	<u>99,655</u>	<u>99,655</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	1,170	1,170	-
Travel	53	53	53	-
Other Operating	23,746	90,466	90,466	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	2,095	7,966	7,966	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>25,894</u>	<u>99,655</u>	<u>99,655</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HEALTH PROMO INIT-466
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 48,750	\$ 55,950	\$ 55,948	\$ (2)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>48,750</u>	<u>55,950</u>	<u>55,948</u>	<u>(2)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Computer Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	44,807	51,424	51,423	(1)
Intra/Inter Agency	-	-	-	-
Indirect Costs	3,943	4,526	4,525	(1)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>48,750</u>	<u>55,950</u>	<u>55,948</u>	<u>(2)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 408,863	\$ 408,863	\$ 400,881	\$ (7,982)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>408,863</u>	<u>408,863</u>	<u>400,881</u>	<u>(7,982)</u>
TOTAL REVENUES	<u>408,863</u>	<u>408,863</u>	<u>400,881</u>	<u>(7,982)</u>
EXPENDITURES				
Direct Salaries	180,478	186,239	186,237	(2)
Direct Fringe Benefits	108,942	95,313	95,313	-
Equipment	-	-	-	-
Computer Equipment	-	3,147	3,147	-
Travel	30,000	29,918	29,917	(1)
Other Operating	57,759	62,066	54,087	(7,979)
Indirect Costs	31,684	32,180	32,180	-
	<u>408,863</u>	<u>408,863</u>	<u>400,881</u>	<u>(7,982)</u>
TOTAL EXPENDITURES	<u>408,863</u>	<u>408,863</u>	<u>400,881</u>	<u>(7,982)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 84,023	\$ 87,423	\$ 85,784	\$ (1,639)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Nonqualifying Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>84,023</u>	<u>87,423</u>	<u>85,784</u>	<u>(1,639)</u>
TOTAL REVENUES	<u>84,023</u>	<u>87,423</u>	<u>85,784</u>	<u>(1,639)</u>
EXPENDITURES				
Direct Salaries	43,350	45,301	45,301	-
Direct Fringe Benefits	27,137	28,249	28,249	-
Computer Equipment	-	-	-	-
Travel	2,540	2,418	2,417	(1)
Other Operating	4,200	4,516	2,879	(1,637)
Intra/Inter Agency	-	-	-	-
Indirect Costs	6,796	6,939	6,938	(1)
	<u>84,023</u>	<u>87,423</u>	<u>85,784</u>	<u>(1,639)</u>
TOTAL EXPENDITURES	<u>84,023</u>	<u>87,423</u>	<u>85,784</u>	<u>(1,639)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 5,000	\$ 5,000	\$ 4,944	\$ (56)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>5,000</u>	<u>5,000</u>	<u>4,944</u>	<u>(56)</u>
TOTAL REVENUES	<u>5,000</u>	<u>5,000</u>	<u>4,944</u>	<u>(56)</u>
EXPENDITURES				
Direct Salaries	2,555	2,555	2,555	-
Direct Fringe Benefits	38	38	37	(1)
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	2,003	2,003	1,967	(36)
Indirect Costs	404	404	385	(19)
	<u>5,000</u>	<u>5,000</u>	<u>4,944</u>	<u>(56)</u>
TOTAL EXPENDITURES	<u>5,000</u>	<u>5,000</u>	<u>4,944</u>	<u>(56)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 MIECHV-594
 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				
Grant in Aid	\$ 115,468	\$ 523,461	\$ 523,401	\$ (60)
Contracts	-	23,474	22,667	(807)
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Qualifying Local Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>115,468</u>	<u>546,935</u>	<u>546,068</u>	<u>(867)</u>
EXPENDITURES				
Direct Salaries	46,456	304,565	304,565	-
Direct Fringe Benefits	24,935	171,794	171,794	-
Equipment	-	-	-	-
Travel	10,000	20,094	20,094	-
Other Operating	24,738	39,482	38,615	(867)
Intra/Inter Agency	-	-	-	-
Indirect Costs	9,339	11,000	11,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>115,468</u>	<u>546,935</u>	<u>546,068</u>	<u>(867)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HOPWA-596
 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				
Grant in Aid	\$ -	\$ -	\$ -	\$ -
Contracts	62,316	214,738	212,171	(2,567)
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Qualifying Local Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>62,316</u>	<u>214,738</u>	<u>212,171</u>	<u>(2,567)</u>
EXPENDITURES				
Direct Salaries	17,464	37,202	37,202	-
Direct Fringe Benefits	9,587	22,420	22,420	-
Equipment	-	-	-	-
Travel	623	3,717	1,150	(2,567)
Other Operating	24,211	137,385	137,385	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	10,431	14,014	14,014	-
	<u>10,431</u>	<u>14,014</u>	<u>14,014</u>	<u>-</u>
TOTAL EXPENDITURES	<u>62,316</u>	<u>214,738</u>	<u>212,171</u>	<u>(2,567)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 MRC CHALLENGE AWARD-597
 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				
Grant in Aid	\$ -	\$ -	\$ -	\$ -
Contracts	552	552	488	(64)
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Qualifying Local Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	552	552	488	(64)
	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	509	509	449	(60)
Intra/Inter Agency	-	-	-	-
Indirect Costs	43	43	39	(4)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	552	552	488	(64)
	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HEALTHCARE GEORGIA FOUNDATION-598
 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				
Grant in Aid	\$ -	\$ -	\$ -	\$ -
Contracts	113,736	113,736	107,783	(5,953)
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Qualifying Local Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>113,736</u>	<u>113,736</u>	<u>107,783</u>	<u>(5,953)</u>
EXPENDITURES				
Direct Salaries	31,350	31,350	29,820	(1,530)
Direct Fringe Benefits	18,773	18,773	17,277	(1,496)
Computer Equipment	-	-	-	-
Travel	4,200	4,200	2,250	(1,950)
Other Operating	50,214	50,214	49,718	(496)
Intra/Inter Agency	-	-	-	-
Indirect Costs	9,199	9,199	8,718	(481)
	<u>9,199</u>	<u>9,199</u>	<u>8,718</u>	<u>(481)</u>
TOTAL EXPENDITURES	<u>113,736</u>	<u>113,736</u>	<u>107,783</u>	<u>(5,953)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 79,747	\$ 79,747	\$ 79,747	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Nonqualifying Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>79,747</u>	<u>79,747</u>	<u>79,747</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Computer Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	-	-	-	-
Intra/Inter Agency	79,747	79,747	79,747	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>79,747</u>	<u>79,747</u>	<u>79,747</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HOUSTON COUNTY ADMIN CADRE-610
 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				
Grant in Aid	\$ 187,910	\$ 187,910	\$ 187,910	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>187,910</u>	<u>187,910</u>	<u>187,910</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	-	-	-	-
Intra/Inter Agency	187,910	187,910	187,910	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>187,910</u>	<u>187,910</u>	<u>187,910</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 LARC INITIATIVE-623
 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				
Grant in Aid	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Qualifying Local Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	38,485	23,359	23,360	1
Direct Fringe Benefits	24,014	14,388	14,387	(1)
Equipment	-	-	-	-
Travel	2,000	2	2	-
Other Operating	928	26,589	26,589	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	4,573	5,662	5,662	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 AIDS UNITED-630
 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				
Grant in Aid	\$ -	\$ -	\$ -	\$ -
Contracts	42,500	122,717	117,579	(5,138)
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Qualifying Local Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>42,500</u>	<u>122,717</u>	<u>117,579</u>	<u>(5,138)</u>
EXPENDITURES				
Direct Salaries	17,589	65,371	65,371	-
Direct Fringe Benefits	8,259	38,728	38,728	-
Equipment	-	-	-	-
Travel	2,200	8,600	3,462	(5,138)
Other Operating	11,158	540	540	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	3,294	9,478	9,478	-
	<u>3,294</u>	<u>9,478</u>	<u>9,478</u>	<u>-</u>
TOTAL EXPENDITURES	<u>42,500</u>	<u>122,717</u>	<u>117,579</u>	<u>(5,138)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 REACH GRANT-635
 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				
Grant in Aid	\$ 542,378	\$ -	\$ -	\$ -
Contracts	-	542,378	201,588	(340,790)
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Qualifying Local Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>542,378</u>	<u>542,378</u>	<u>201,588</u>	<u>(340,790)</u>
EXPENDITURES				
Direct Salaries	156,651	162,126	54,057	(108,069)
Direct Fringe Benefits	93,857	93,857	26,709	(67,148)
Computer Equipment	9,467	9,926	9,925	(1)
Travel	24,583	24,583	6,887	(17,696)
Other Operating	213,951	208,017	88,508	(119,509)
Intra/Inter Agency	-	-	-	-
Indirect Costs	43,869	43,869	15,502	(28,367)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>542,378</u>	<u>542,378</u>	<u>201,588</u>	<u>(340,790)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 GBCCP CLIENT NAVIGATION PROGRAM-639
 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				
Grant in Aid	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Qualifying Local Contracts	-	-	-	-
State-Other	-	-	-	-
TOTAL REVENUES	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	9,732	9,732	9,732	-
Direct Fringe Benefits	5,829	5,851	5,851	-
Equipment	-	-	-	-
Travel	600	181	181	-
Other Operating	6,817	7,214	7,214	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>2,022</u>	<u>2,022</u>	<u>2,022</u>	<u>-</u>
TOTAL EXPENDITURES	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<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>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HPV RELATED CANCER ED PROJECT-641
 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				
Grant in Aid	\$ 2,500	\$ 2,500	\$ -	\$ (2,500)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Qualifying Local Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	2,298	2,298	-	(2,298)
Intra/Inter Agency	-	-	-	-
Indirect Costs	202	202	-	(202)
	<u>202</u>	<u>202</u>	<u>-</u>	<u>(202)</u>
TOTAL EXPENDITURES	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Grant in Aid	\$ 237,085	\$ 968,477	\$ 983,915	\$ 15,438
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL REVENUES	<u>237,085</u>	<u>968,477</u>	<u>983,915</u>	<u>15,438</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Intra/Inter Agency	59,677	133,789	125,771	(8,018)
Equipment	-	2,202	-	(2,202)
Computer Equipment	-	16,914	-	(16,914)
Travel	8,567	32,627	37,168	4,541
Other Operating	98,682	529,683	529,897	214
Indirect Costs	70,159	253,262	291,079	37,817
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	<u>237,085</u>	<u>968,477</u>	<u>983,915</u>	<u>15,438</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u> </u>	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL OTHER FINANCING SOURCES (USES)	<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HOUSTON COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 GEORGIA ASTHMA CONTROL PROGRAM-647
 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				
Grant in Aid	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Nonqualifying Donations	-	-	-	-
Qualifying Local Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
TOTAL REVENUES				
	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	4,596	4,596	-	(4,596)
Intra/Inter Agency	-	-	-	-
Indirect Costs	404	404	-	(404)
	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
TOTAL EXPENDITURES				
	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>OPERATING</u>	<u>PRIOR YEAR PROGRAM INCOME</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
FUND BALANCES, JULY 1, 2018	\$ 1,983,098	\$ 1,711,508	\$ 3,694,606
ADDITIONS:			
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	(656,509)	-	(656,509)
Transfer Prior Year Income-FY 2019	(1,259,788)	1,259,788	-
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES AND ADDITIONS	<u>66,801</u>	<u>\$ 2,971,296</u>	<u>3,038,097</u>
SUBTRACTIONS:			
Transfer Prior Year Income-FY 2018	1,711,508	(1,711,508)	-
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL DEDUCTIONS	<u>1,711,508</u>	<u>(1,711,508)</u>	<u>-</u>
FUND BALANCES - JUNE 30, 2019	<u>\$ 1,778,309</u>	<u>\$ 1,259,788</u>	<u>\$ 3,038,097</u>

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

State of Georgia Department of Public Health Program/Grant Number	Program/ Grant Amount	Revenue Received During Grant Period	Expenditures During Grant Period	Due (To) From DPH at End of Grant Period
<u>#40500-001-19192683</u>				
001 Public Health Program	\$ 2,978,543	\$ 2,916,658	\$ 2,978,543	\$ 61,885
007 WIC Nutrition Education	25,980	18,851	25,980	7,129
009 WIC Breastfeeding	3,989	4,407	3,989	(418)
020 Ga Cancer Registry	57,051	59,293	57,051	(2,242)
024 Childrens 1st-2	235,381	211,786	235,381	23,595
025 Federal Cancer Registry	40,000	27,867	40,000	12,133
027 Genetics	53,704	51,022	53,704	2,682
031 TB Case Management	202,776	184,643	202,776	18,133
040 EH Risk Assessment	45,566	43,650	45,566	1,916
044 HIV Aids Substance Abuse	337,480	300,898	337,480	36,582
053 AIDS Ambulatory Care	87,000	65,250	87,000	21,750
056 Breastest and More	167,851	129,096	167,851	38,755
066 Immunization	137,367	130,254	137,367	7,113
076 Oral Health	99,598	73,362	99,598	26,236
094 Ryan White Part B	683,268	600,815	683,268	82,453
112 Early Intervention	406,017	311,657	406,017	94,360
166 GA PREP	9,768	8,794	9,768	974
208 Employee Worksite Wellness	4,405	2,242	4,405	2,163
245 EPI Capacity	55,892	43,982	55,892	11,910
270 PH Emergency Preparedness	402,871	403,713	402,871	(842)
273 Cities Readiness Initiative	-	1,312	-	(1,312)
280 EPI Capacity Additional	14,960	13,781	14,960	1,179
283 STD Preventive Clinical Services	21,612	12,383	21,612	9,229
291 FP District Cadre Realignment	63,548	63,548	63,548	-
301 WIC Cost Pool	2,607,444	2,384,514	2,607,444	222,930
306 YD Coordinator	75,802	72,943	75,802	2,859
329 Breastfeeding Peer Counseling	55,766	54,598	55,766	1,168
348 Step Up Step In	2,996	3,000	2,996	(4)
367 Comprehensive STD Program	5,988	6,044	5,988	(56)
395 WIC Infrastructure	95,996	95,996	95,996	-
401 Family Planning	303,855	216,196	303,855	87,659
405 State Cervical Cancer Screening	73,025	42,038	73,025	30,987
409 Childrens Medical Services	688,944	652,464	688,944	36,480
443 WIC Dietetic Internship	3,644	3,920	3,644	(276)
460 Outpatient UNHSI/Audiology Supp	21,027	7,315	21,027	13,712
461 UNHSI Salaries	53,181	45,246	53,181	7,935
464 State Breast & Cervical Cancer	99,644	85,204	99,644	14,440
466 State Tobacco Use Prevention	55,948	46,110	55,948	9,838
543 Infants and Toddlers with Disabilities	400,881	328,748	400,881	72,133
566 HCEPPR	85,784	85,161	85,784	623
593 Arboviral Surveillance Support (ZIKA)	4,944	5,000	4,944	(56)
594 MIECHV	523,401	529,230	523,401	(5,829)
599 Environmental Health Services	79,747	7,177	79,747	72,570
610 Houston County Admin Cadre	187,910	173,504	187,910	14,406
623 LARC Initiative	70,000	49,933	70,000	20,067
639 GBCCP Client Navigation Program	25,000	14,126	25,000	10,874
641 HPV Related Cancer Ed Project	-	225	-	(225)
643 WIC Direct	983,915	914,922	983,915	68,993
647 Georgia Asthma Control Program	-	450	-	(450)
		<u>\$ 11,503,328</u>	<u>\$ 12,639,469</u>	<u>\$ 1,136,141</u>

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

<u>YEAR</u>	<u>MODEL</u>	<u>SERIAL NUMBER</u>	<u>TITLE</u>
1994	Toyota Pickup	4TARNS1A5RZ167506	Houston Co Commission
1994	Toyota Pickup	4TARN81A3RZ171053	Houston Co Commission
2001	Ford Taurus	1FAFP52U51A140498	Houston Co Commission
2004	Ford Ranger	1FTYR14U94PA45463	Houston Co Commission
2002	Ford Ranger	1FTYR14U62TA23313	Houston Co Commission
2002	Ford Ranger	1FTYR14U82TA23314	Houston Co Commission
2005	Ford Ranger	1FTYR14U75PA36066	Houston Co Commission
2016	Ford Focus	1FADP3K22GL307200	Houston Co. Board of Health
2017	Ford Transit T350	1FBZX2YM6HKB01568	Houston Co. Board of Health
2017	Ford Transit T350	1FBZX2YM8HKB01569	Houston Co. Board of Health
2018	Ford Explorer	1FM5K7B80JGA58321	Houston Co. Board of Health
2018	Ford Fusion	3FA6POG72JR273392	Houston Co. Board of Health
2018	Ford Fusion	3FA6P0G70JR273391	Houston Co. Board of Health
2019	Ford F-150	1FTMF1CB4KKE09709	Houston Co. Board of Health



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

To the Houston County Board of Health
Warner Robins, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities of Houston County Board of Health, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Houston County Board of Health's basic financial statements and have issued our report thereon dated November 5, 2019.

Internal Control Over Financial Reporting

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

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

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

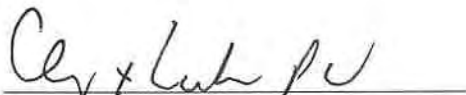
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Houston 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 organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CLENNEY + LUKE, P.C.

A handwritten signature in cursive script that reads "Clenny + Luke PC". The signature is written in dark ink and is positioned above a horizontal line.

Albany, Georgia
November 5, 2019



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

To the Houston County Board of Health
Warner Robins, Georgia

Report on Compliance for Each Major Federal Program

We have audited Houston 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 Houston County Board of Health's major federal programs for the year ended June 30, 2019. Houston County Board of Health's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

Opinion on Each Major Federal Program

In our opinion, Houston 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 Houston County Board of Health is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to

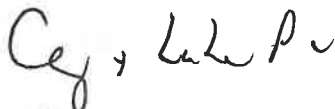
above. In planning and performing our audit of compliance, we considered Houston County Board of Health's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate 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 Houston County Board of Health's internal control over compliance.

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

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

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

CLENNEY + LUKE, PC



Albany, Georgia
November 5, 2019

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

There were no findings for the fiscal year ended June 30, 2018.

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

SECTION I - SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Houston County Board of Health.
2. No significant deficiencies relating to the audit of the financial statements are reported in the "Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements in Accordance with Government Auditing Standards."
3. No instances of noncompliance material to the financial statements of Houston County Board of Health, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. The auditor's report on compliance for the major federal awards programs for Houston County Board of Health expresses an unmodified opinion on all major federal programs.
5. Identification of major programs:

CFDA # 10.557 Special Supplemental Nutrition Program for WIC
6. There were no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a).
7. The threshold for distinguishing Types A and B programs was \$750,000.
8. Houston County Board of Health qualified as a low-risk auditee.

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no findings related to the financial statement audit of the Houston County Board of Health.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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