

LOWNDES COUNTY BOARD OF HEALTH
A COMPONENT UNIT OF LOWNDES COUNTY
FINANCIAL STATEMENTS AND
REQUIRED SUPPLEMENTAL INFORMATION
Year Ended June 30, 2019

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ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Lowndes County Board of Health
A Component Unit of Lowndes County

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Lowndes County Board of Health, a component unit of Lowndes 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 opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

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

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2019 the Board adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 7 and the schedules identified in the Required Supplementary Information section of the accompanying table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lowndes County Board of Health's basic financial statements. The supplementary information listed in the table of contents as "supplementary information" on pages 41 through 95 and "schedule of state contractual assistance" on pages 105 through 106 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 102 through 104 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* 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 listed in the table of contents on pages 41 through 95 and pages 105 through 106 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 identified and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated February 25, 2020 on our consideration of Lowndes 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 the 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 Lowndes County Board of Health's internal control over financial reporting and compliance.

ROBERT BAKER and ASSOCIATES

Handwritten signature of Robert Baker and Associates in cursive script.

Albany, Georgia
February 25, 2020

LOWNDES COUNTY BOARD OF HEALTH
Management's Discussion and Analysis
Required Supplemental Information
For the Year Ended June 30, 2019

As Management of the Lowndes County Board of Health, we offer readers of the Board of Health's basic financial statements this narrative overview and analysis of the financial activities of the Board for the year ending June 30, 2019. We encourage our readers to consider the information presented within this Management's discussion and analysis in conjunction with the basic financial statements. The intent of this discussion and analysis is to look at the Board of Health's financial performance as a whole.

Financial Highlights

Key financial highlights for FY19 are as follows:

The Board of Health total net position increased by \$1,199,578.

At year end the Board of Health's governmental funds reported an ending fund balance of \$2,522,410 in the General Fund with \$1,296,424 restricted as prior year program income for the next year and an ending fund balance of \$847,460 in the Special Programs Fund which is restricted for each programs' defined purposes.

Overview of the Financial Statements

This annual report consists of two distinct series of financial statements: government-wide and fund.

The government-wide reports are designed to show the Board of Health as a sum of its significant fund activities. The Statement of Net Position and Statement of Activities provide information about the governmental-type activities of the whole Board of Health, presenting both an aggregate view of Board of Health finances and a longer-term view of those finances.

Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the Board of Health's most significant funds which included the general fund and the special programs fund.

Reporting the Board of Health as a Whole

Statement of Net Position and the Statement of Activities

The statement of net position presents information on all of the Board of Health's assets and liabilities, with the difference between the two reported as net position. The statement of activities presents information showing how the Board of Health's net position changed during the current year.

LOWNDES COUNTY BOARD OF HEALTH
Management's Discussion and Analysis
Required Supplemental Information
For the Year Ended June 30, 2019

These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

The change in net position is important because it tells the reader whether, for the Board of Health as a whole, the financial position of the Board of Health has improved or diminished. However, in evaluating the overall position of the Board of Health, nonfinancial information such as changes in the Board of Health's grant funding and the need for new capital equipment also need to be considered.

In the statement of net position and the statement of activities, the Board of Health has one kind of activity:

Governmental Activities—All of the Board of Health's programs and services are reported here, which include public health services. These services are funded primarily by grants and charges for services.

Reporting the Board of Health's Most Significant Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for a specific activity or objective. The funds of the Board of Health are all governmental funds. The fund financial statements provide detailed information about the Board of Health's major funds. The Board of Health's major governmental funds are the General Fund and the Special Programs Fund.

Governmental Funds. All of the public health services of the Board of Health 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 on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. Governmental fund statements provide a detailed short-term view of the Board of Health's general government operations and the basic services provided. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the Board of Health's programs.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the financial information provided on the government-wide and fund financial statements.

LOWNDES COUNTY BOARD OF HEALTH
Management's Discussion and Analysis
Required Supplemental Information
For the Year Ended June 30, 2019

The Board of Health as a Whole

The following table reflects the condensed Statement of Net Position:

	<u>Governmental Activities</u>		Total Percentage Change
	<u>2019</u>	<u>2018</u> <u>Restated</u>	
Assets			
Current and Other Assets	\$ 4,031,368	\$ 4,639,691	-13.11%
Capital Assets, Net	335,749	333,770	0.59%
Total Assets	<u>4,367,117</u>	<u>4,973,461</u>	<u>-12.19%</u>
Deferred Outflows of Resources	<u>3,793,239</u>	<u>1,653,413</u>	<u>129.42%</u>
Liabilities			
Current and Other Liabilities	<u>14,237,197</u>	<u>16,385,559</u>	<u>-13.11%</u>
Total Liabilities	<u>14,237,197</u>	<u>16,385,559</u>	<u>-13.11%</u>
Deferred Inflows of Resources	<u>2,584,387</u>	<u>102,121</u>	<u>2430.71%</u>
Net Position			
Invested in Capital Assets	335,749	333,770	0.59%
Restricted	2,143,884	2,243,486	-4.44%
Unrestricted	<u>(11,140,861)</u>	<u>(12,438,062)</u>	<u>-10.43%</u>
Total Net Position	<u>\$ (8,661,228)</u>	<u>\$ (9,860,806)</u>	<u>-12.17%</u>

The Board of Health's net position increased \$14,199,578 from (\$9,860,806), as restated, to (\$8,661,228). The Board of Health's unrestricted net position is a deficit of (\$11,140,861).

The following table shows the revenue and expenses and the changes in net position.

	<u>Governmental Activities</u>		Total Percentage Change
	<u>2019</u>	<u>2018</u> <u>Restated</u>	
Revenues			
Program Revenues			
Charges for Services	\$ 1,834,016	\$ 1,710,879	7.20%
Operating Grants and Contributions	<u>13,531,449</u>	<u>13,780,748</u>	<u>-1.81%</u>
Total Program Revenues	<u>15,365,465</u>	<u>15,491,627</u>	<u>-0.81%</u>
General Revenues	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total General Revenues	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total Revenues	<u>15,365,465</u>	<u>15,491,627</u>	<u>-0.81%</u>
Program Expenses			
Health	<u>14,165,887</u>	<u>22,036,150</u>	<u>-35.72%</u>
Total Expenses	<u>14,165,887</u>	<u>22,036,150</u>	<u>-35.72%</u>
Increase (Decrease) in Net Position	1,199,578	(6,544,523)	-118.33%
Net Position, Beginning Restated	<u>(9,860,806)</u>	<u>(3,316,283)</u>	<u>197.35%</u>
Net Position, Ending	<u>\$ (8,661,228)</u>	<u>\$ (9,860,806)</u>	<u>-12.17%</u>

LOWNDES COUNTY BOARD OF HEALTH
Management's Discussion and Analysis
Required Supplemental Information
For the Year Ended June 30, 2019

Governmental Funds.

The increase in net position in the governmental activities is due to reductions in program expenses.

The Board of Health Funds

The Board of Health's governmental funds are accounted for using the modified accrual basis of accounting. The total revenues of the governmental funds were \$15,365,465 and the expenditures were \$15,383,948. The General Fund had revenue over expenditures of \$149,250 and the Special Programs Fund had expenditures over revenues of \$167,733.

General Fund Budgeting Highlights

Budgets are prepared annually and submitted to the Georgia Department of Public Health for approval. Budgets are amended during the year as the need arises due to unexpected changes in funding or expenditure categories. All amendments also have to be approved.

The Board of Health's public health program was over budgeted revenue by \$1,277,544 and expenditures were less than the budget by \$100,001.

Capital Assets

For the fiscal year FY19 the Board of Health increased capital assets by \$101,206 and reduced capital assets by \$5,596 for a total of \$1,565,962 before accumulated depreciation. The capital assets consist of medical and office equipment and vehicles. Additional information on capital assets can be found in the notes.

Economic Factors

The ability to provide services by the Board of Health is dependent on state and federal grants and fees generated for services. These revenue sources may vary from year to year.

Request for Information

This financial report is designed to provide a general overview of the Board of Health's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or request for additional information should be addressed to the South Health District Finance Director, 325 West Savannah Avenue, Albany, Georgia 31603.

LOWNDES COUNTY BOARD OF HEALTH
STATEMENT OF NET POSITION
June 30, 2019

	Primary Government
	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,992,016
Due from others	337,688
Due from other governments	1,701,664
Capital assets, net	<u>335,749</u>
TOTAL ASSETS	<u>4,367,117</u>
DEFERRED OUTFLOWS OF RESOURCES	
Proportionate share of collective deferred outflows of resources	<u>3,793,239</u>
LIABILITIES	
Unearned revenue	10,000
Due to other governments	651,497
Long-term liabilities:	
Due within one year:	
Compensated absences payable	382,714
Due in more than one year:	
Compensated absences payable	288,714
Net pension obligation liability	8,255,530
Net OPEB liability	<u>4,648,742</u>
TOTAL LIABILITIES	<u>14,237,197</u>
DEFERRED INFLOWS OF RESOURCES	
Proportionate share of collective deferred inflows of resources	<u>2,584,387</u>
NET POSITION	
Investment in capital assets	335,749
Restricted	2,143,884
Unrestricted	<u>(11,140,861)</u>
TOTAL NET POSITION	<u>\$ (8,661,228)</u>

The accompanying notes are an integral part of these financial statements.

LOWNDES COUNTY BOARD OF HEALTH
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2019

<u>Function/Program</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue</u> <u>and Changes in Net Position</u>
		<u>Charges for</u> <u>Services</u>	<u>Operating Grants,</u> <u>Contributions,</u> <u>And Interest</u>	<u>Primary Government</u> <u>Governmental</u> <u>Activities</u>
Governmental Activities				
Health	\$ 14,165,887	\$ 1,834,016	\$ 13,531,449	\$ 1,199,578
Total Governmental Activities	\$ 14,165,887	\$ 1,834,016	\$ 13,531,449	\$ 1,199,578
		General Revenues		-
		Total General Revenues		-
		Change in Net Position		1,199,578
		Net Position, Beginning Restated		(9,860,806)
		Net Position, End of Year		\$ (8,661,228)

The accompanying notes are an integral part of these financial statements.

LOWNDES COUNTY BOARD OF HEALTH
 GOVERNMENTAL FUNDS
 BALANCE SHEET
 June 30, 2019

	General	Special Programs	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash	\$ 2,184,204	\$ -	\$ 2,184,204
Due from others	31,699	305,989	337,688
Due from other governments	<u>650,793</u>	<u>1,050,871</u>	<u>1,701,664</u>
TOTAL ASSETS	<u>\$ 2,866,696</u>	<u>\$ 1,356,860</u>	<u>\$ 4,223,556</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Unearned revenue	\$ 10,000	\$ -	\$ 10,000
Accounts payable	-	192,189	192,189
Due to other governments	<u>334,286</u>	<u>317,211</u>	<u>651,497</u>
TOTAL LIABILITIES	<u>344,286</u>	<u>509,400</u>	<u>853,686</u>
FUND BALANCES			
Restricted for prior year program income	1,296,424	-	1,296,424
Restricted for special grant programs	-	847,460	847,460
Unassigned	<u>1,225,986</u>	<u>-</u>	<u>1,225,986</u>
TOTAL FUND BALANCES	<u>2,522,410</u>	<u>847,460</u>	<u>3,369,870</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,866,696</u>	<u>\$ 1,356,860</u>	<u>\$ 4,223,556</u>

The accompanying notes are an integral part of these financial statements.

LOWNDES COUNTY BOARD OF HEALTH
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
For the Year Ended June 30, 2019

Amounts reported for governmental activities on the statement of net position
are different because of the following:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	\$ 335,749
Deferred inflows and outflows related to pension activity are not required to be reported in the funds but are required to be reported at the government-wide level	
Proportionate share of net pension obligation	(8,255,530)
Deferred inflow & outflow - Changes in employer portion and difference between contributions and proportionate share of pension expense	132,437
Deferred outflow - Employer contributions to pension plan after measurement date	1,275,445
Deferred inflow & outflow - Differences between projected and actual investment earnings	455,457
Deferred inflows and outflows related to OPEB activity are not required to be reported in the funds but are required to be reported at the government-wide level	
Proportionate share of OPEB liability	(4,648,742)
Deferred inflow & outflow - Changes in employer portion and difference between contributions and proportionate share of OPEB expense	536,446
Deferred inflow & outflow - Differences between projected and actual investment earnings	(2,228,225)
Deferred outflow - Employer contributions to OPEB plan after measurement date	1,037,292
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Compensated absences payable	<u>(671,427)</u>
Net Position of Governmental Activities	<u>\$ (8,661,228)</u>

The accompanying notes are an integral part of these financial statements.

LOWNDES COUNTY BOARD OF HEALTH
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2019

	<u>General</u>	<u>Special Programs</u>	<u>Totals Governmental Funds</u>
REVENUES			
Intergovernmental revenues	\$ 3,032,418	\$ 10,107,139	\$ 13,139,557
Charges for services	1,296,424	537,592	1,834,016
Other local funds	<u>67,884</u>	<u>324,008</u>	<u>391,892</u>
TOTAL REVENUES	<u>\$ 4,396,726</u>	<u>\$ 10,968,739</u>	<u>\$ 15,365,465</u>
EXPENDITURES			
Current			
Health	<u>4,247,476</u>	<u>11,136,472</u>	<u>15,383,948</u>
TOTAL EXPENDITURES	<u>\$ 4,247,476</u>	<u>\$ 11,136,472</u>	<u>\$ 15,383,948</u>
EXCESS REVENUES			
OVER (UNDER) EXPENDITURES	149,250	(167,733)	(18,483)
FUND BALANCE, BEGINNING OF YEAR	<u>2,373,160</u>	<u>1,015,193</u>	<u>3,388,353</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,522,410</u>	<u>\$ 847,460</u>	<u>\$ 3,369,870</u>

The accompanying notes are an integral part of these financial statements.

LOWNDES COUNTY BOARD OF HEALTH
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURE AND
 CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 For the Year Ended June 30, 2019

Net Change in Fund Balance - Total Governmental Funds \$ (18,483)

**Amounts reported for governmental activities on the statement of activities
 are different because of the following:**

Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current year:

Capital outlay	\$ 101,206	
Depreciation	<u>(99,227)</u>	1,979

Certain pension expenses in the statement of activities are recognized on the accrual basis of accounting in accordance with GASB 68:

Amount of pension expenditures at fund modified accrual level	1,275,445
Amount of pension expenses recognized at the government-wide level	(1,268,028)

Certain other post employment benefit expenses in the statement of activities are recognized on the accrual basis of accounting in accordance with GASB 75:

Amount of post employment benefit expenditures at fund modified accrual level SEAD	1,037,292
Amount of post employment benefit expenditures at fund modified accrual level State	168,724

Some expenses reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Compensated absences payable	<u>2,649</u>
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Change in Net Position of Governmental Activities \$ 1,199,578

The accompanying notes are an integral part of these financial statements.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2019

Note 1 – Summary of Significant Accounting Policies

The financial statements of the Lowndes County Board of Health have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles.

A. The Reporting Entity

The accompanying financial statements include all the accounts of Lowndes County Board of Health. The financial statements consist only of the funds of Lowndes County Board of Health. The entity has no oversight responsibility for any other governmental entity. In conformity with GAAP, as set forth in the Statement of Governmental Accounting Standards No. 14, *The Financial Reporting Entity* and amended by GASB Statement No. 61, the Lowndes County Board of Health is a component unit of Lowndes County and is discretely presented as a component unit in the Lowndes County financial statements.

B. Basis of Presentation

The Board of Health's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Board of Health as a whole. These statements include the financial activities of the primary government, except for fiduciary funds if applicable. For the most part, the effect of inter-fund activity has been removed from these statements. Interfund services provided and used are not eliminated in the process of consolidation. The statements distinguish between those activities of the Board of Health that are governmental in nature and those that are considered business-type activities if applicable.

The statement of net position and the statement of activities display information about the Board of Health as a whole. The statement of net position presents the financial condition of the governmental activities of the Board of Health at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Board of Health's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Board of Health, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing or draws from the general revenues of the Board of Health.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2019

Note 1 – Summary of Significant Accounting Policies – Continued

Fund Financial Statements

During the year, the Board of Health segregates transactions related to certain Board of Health functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Board of Health at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

C. Fund Accounting

The Board of Health uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary, and fiduciary. The following fund types are used by the entity:

Governmental Funds

Governmental funds are funds for which most governmental functions of the Board of Health are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Board of Health's major governmental funds:

General Fund. The General Fund is used to account for all revenues and expenditures applicable to the general operations of the entity which are not properly accounted for in another fund. All general operating revenues which are not restricted or designated as to use by outside sources are recorded in the general fund.

Special Revenue. The Special Revenue Fund is used to account for all revenues and expenditures applicable to the special grant programs of the entity which are not properly accounted for in another fund. All grant, fees and other funds designated for a particular program are recorded in the special revenue fund.

D. Measurement Focus

Government-wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the Board of Health are included on the statement of net position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2019

Note 1 – Summary of Significant Accounting Policies - Continued

Fund Financial Statements - Continued

government-wide financial statements are prepared. Therefore, governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

E. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting; proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenues, and in the presentation of expenses versus expenditures.

Revenue – Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is reported on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is reported in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Board of Health, available means expected to be received within sixty days of year end.

Nonexchange transactions, in which the Board of Health receives value without directly giving equal value in return, include grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Board of Health must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Board of Health on a reimbursement basis. On a modified accrual basis, revenue from a nonexchange transaction must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: charges for services, interest, grants, and fees.

Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Board of Health has two items that qualifies for reporting in this category – the retirement contribution and contributions to other postemployment benefits are reported as a deferred outflow.

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Board of Health has deferred inflows from the net difference between the projected and actual earnings on pension plan investments as well as other postemployment benefits.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2019

Note 1 – Summary of Significant Accounting Policies - Continued

E. Basis of Accounting - Continued

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

F. Budget Process

An annual budget is adopted by the entity for the general fund and special revenue funds as required by the grant contract. The budget is adopted on a Non-GAAP budgetary basis. The difference between the GAAP and the budgetary basis is that the encumbrances are treated as expenditures and prior year fund balances are shown as current year revenues. The budget can be modified by management at all levels based on the needs of the programs within the limitations of the grant contract specifications and approval by the granting agency.

G. Encumbrances

Encumbrance accounting, under which major purchase orders, contracts, and other commitments for the expenditures of monies are recorded to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration.

Encumbrances outstanding at year-end represent the estimated amount of the expenditures ultimately to result if unperformed contracts in process at year-end are completed. Encumbrances outstanding at year-end do not constitute expenditures or liabilities and, therefore, are presented in the financial statements as a reservation of fund balance. For budgetary purposes the encumbrances were recognized as expenditures and this is accounted for as an adjustment from the GAAP Basis to the Budgetary Basis. Encumbrances outstanding as of June 30, 2019 were \$32,780.

H. Cash and Investments

Cash and cash equivalents are defined as short-term, highly liquid investments with a maturity of three months or less when purchased, that are readily convertible to known amounts of cash, and so near their maturity that they present insignificant rates of changes in value because of changes in interest rates.

I. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2019

Note 1 – Summary of Significant Accounting Policies - Continued

I. Capital Assets - Continued

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are reported at their fair market value as of the date received. The Board of Health maintains a capitalization threshold of five thousand dollars. The Board of Health does not own infrastructure.

All capital assets are depreciated, except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives of 5 to 20 years for machinery, equipment and vehicles.

J. Interfund Receivables/Payables

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as “Interfund Receivables/Payables.” Interfund balances within governmental activities are eliminated on the government-wide statement of net position.

K. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees’ rights to receive compensation are attributable to services already rendered and it is probable the Board of Health will compensate the employees for the benefits through paid time off or some other means. The Board of Health records a liability for accumulated unused vacation time when earned for all employees up to a maximum of 360 hours.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account “Compensated Absences Payable” in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported.

L. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements.

In general, governmental fund payables and accrued liabilities are recognized as fund liabilities when incurred. However, compensated absences and contractually required pension contributions that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Loans and capital leases are recognized as a liability on the fund financial statements when due.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2019

Note 1 – Summary of Significant Accounting Policies - Continued

M. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as fund balance. Fund equity for all other reporting is classified as net position.

Fund Balance

Generally, fund balance represents the difference between the assets and liabilities under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the Board of Health is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

Restricted: Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Board of Health or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Unassigned: Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criteria. Positive unassigned fund balance may be reported only in the General Fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions

When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the Board of Health's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the Board of Health's policy to use fund balance in the following order: Committed, Assigned, Unassigned.

Net Position

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

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

N. Management Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2019

Note 1 – Summary of Significant Accounting Policies – Continued

O. 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 Employees’ Retirement System (ERS) and additions to/deductions from ERS’s fiduciary net position have been determined on the same basis as they are reported by ERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

P. Postemployment Benefits Other Than Pensions (OPEB)

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

Q. Restatement of FY18 Net Position

In conformity with GAAP, as set forth in the Statement of Governmental Standards No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, FY18 Government-wide net position has been restated for Governmental activities to record the effects of recognizing OPEB liability not recorded previously.

The restatement affected by the beginning net position in the government-wide statements is as follows:

	<u>Governmental Activities</u>
Net position, (government-wide balance), as previously stated	\$ (2,804,271)
Add:	
Deferred outflows of resources	919,922
Deduct:	
Net other post employment benefits liability	(7,426,665)
Deferred inflows of resources	<u>(549,792)</u>
Net position, (government-wide balance), restated	<u>\$ (9,860,806)</u>

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2019

Note 2 – Deposits

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Board of Health will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties or municipalities. The Board of Health has no custodial credit risk policies requiring additional collateral.

The bank deposits as of June 30, 2019 are all covered by FDIC insurance and pledged securities in the name of the Board of Health.

Note 3 – Due from Other Governments

The balance of \$1,701,663 represents funds due from the Department of Public Health. These funds were received in July 2019.

<u>Program Description</u>	<u>Fourth Quarter Adjustment</u>	<u>Total</u>
Public Health (001)	\$ 650,793	\$ 650,793
Special Revenue Funds:		
WIC Nutrition Education (007)	2,294	2,294
WIC Breastfeeding (009)	809	809
Children's 1st (024)	34,307	34,307
Genetics (027)	21,794	21,794
TB Case Management (031)	41,259	41,259
HIV/Aids Substance Abuse (044)	14,650	14,650
Breast Test & Cervical Cancer Program (056)	72,701	72,701
Immunization (066)	15,492	15,492
Oral Health (076)	9,150	9,150
Ryan White (094)	29,496	29,496
Early Intervention (112)	72,579	72,579
Infant Mortality Initiative (115)	21,940	21,940
Hypertension Management & Outreach Initiative (170)	10,810	10,810
Employee Worksite Wellness Program (208)	297	297
BP1-5 Public Health Emergency Preparedness (270)	86,189	86,189
STD Preventive Clinical Services (283)	4,618	4,618
Family Planning District CADRE Position Realign (291)	19,889	19,889
WIC Cost Pool (301)	126,868	126,868
Breastfeed Peer Counsel (329)	909	909
ST Cervical Cancer Program (405)	61,433	61,433

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2019

Note 3 – Due from Other Governments - Continued

<u>Program Description</u>	<u>Fourth Quarter Adjustment</u>	<u>Total</u>
CP Children Medical Services (409)	38,009	38,009
WIC Dietetic Internship Supplemental Program (443)	555	555
UNHSI (460)	828	828
UNHSI - Salaries (461)	4,358	4,358
State Breast & Cervical Cancer (464)	7,987	7,987
Health Promo Initiative (466)	6,490	6,490
Perinatal Planning (502)	7,941	7,941
Infants and Toddlers With Disabilities (543)	90,786	90,786
Hospital Preparedness Program (566)	17,120	17,120
AHYD Programs of Excellence (589)	17,537	17,537
District 8-1 Lowndes County Admin CADRE (613)	33,154	33,154
LARC Initiative (623)	32,195	32,195
District Public Health Infrastructure & Accreditation (627)	43	43
Arvoviral Surveillance Support (Zika) (633)	73,608	73,608
Improved Health GA Management Diabetes, Stroke, Heart (640)	15,000	15,000
Human Papilloma Virus Related Cancer Ed Project (641)	1,491	1,491
WIC Direct (643)	56,285	56,285
Total Due From DPH	<u>\$ 1,701,664</u>	<u>\$ 1,701,664</u>

Note 4 – Capital Assets

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

	<u>Balance at July 1, 2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2019</u>
Primary Government:				
Governmental Activities:				
Depreciable Capital Assets:				
Equipment	\$ 1,238,311	\$ 62,496	\$ 5,596	\$ 1,295,211
Vehicle	232,041	38,710	-	270,751
Total Depreciable Capital Assets	<u>1,470,352</u>	<u>101,206</u>	<u>5,596</u>	<u>1,565,962</u>
Less Accumulated Depreciation for:				
Equipment	(975,832)	(72,546)	(5,596)	(1,042,782)
Vehicle	(160,750)	(26,681)	-	(187,431)
Total Accumulated Depreciation	<u>(1,136,582)</u>	<u>(99,227)</u>	<u>(5,596)</u>	<u>(1,230,213)</u>
Total Depreciable Capital Assets, Net	<u>\$ 333,770</u>	<u>\$ 1,979</u>	<u>\$ -</u>	<u>\$ 335,749</u>

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2019

Note 5 – Due to Other Governments

<u>Program Description</u>	<u>Fourth Quarter Adjustment</u>	<u>Total</u>
Due To DPH:		
Public Health (001)	\$ 334,286	\$ 334,286
Special Revenue Funds:		
Children's 1st (024)	21,213	21,213
Genetics (027)	10,335	10,335
TB Case Management (031)	15,951	15,951
Breast Test & Cervical Cancer Program (056)	3,700	3,700
Immunization (066)	3,094	3,094
Oral Health (076)	7,269	7,269
HIV District Rent (089)	138	138
Early Intervention (112)	37,449	37,449
Infant Mortality Initiative (115)	19,260	19,260
BP1-5 Public Health Emergency Preparedness (270)	38,167	38,167
Breastfeed Peer Counsel (329)	1,409	1,409
State Cervical Cancer (405)	1,890	1,890
CMS Cost Pool (409)	59,502	59,502
WIC Dietetic Internship Supplemental Program (443)	4,235	4,235
UNHSI (460)	823	823
UNHSI - Salaries (461)	4,645	4,645
Health Promo Initiative (466)	5,850	5,850
Perinatal Planning (502)	8,007	8,007
Infants & Toddlers With Disabilites (543)	35,207	35,207
Hospital Preparedness Program (566)	8,262	8,262
AHYD Programs of Excellence (589)	9,000	9,000
District 8-1 Lowndes County Admin CADRE (613)	12,577	12,577
LARC Initiative (623)	9,000	9,000
Arroviral Surveillance Support (Zika) (633)	3	3
Human Papilloma Virus Related Cancer Ed Project (641)	225	225
Total Due To DPH	<u>\$ 651,497</u>	<u>\$ 651,497</u>

Fourth quarter adjustment settlements were cleared after year end.

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2019

Note 6 – Risk Management

Significant losses are covered by commercial insurance for all major risks. There have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current or any previous year.

Note 7 – Compensated Absences

Changes in compensated absences were as follows:

	Balance at July 1, 2018	Additions	Reductions	Balance at June 30, 2018	Amount Due In One Year
Governmental Activities:					
Compensated absences	\$ 674,076	\$ 381,575	\$ 384,223	\$ 671,428	\$ 382,714
Total	<u>\$ 674,076</u>	<u>\$ 381,575</u>	<u>\$ 384,223</u>	<u>\$ 671,428</u>	<u>\$ 382,714</u>

Note 8 – Retirement Benefits

General Information about the Employees Retirement System (ERS)

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

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

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

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, 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.

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2019

Note 8 – Retirement Benefits – Continued

Contributions: Member contributions under the old plan are 4% of annual contribution, up to \$4,200, plus 6% of annual compensation in excess of \$4,200. Under the old plan, the state pays member contribution in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes are used in the computation of the members' earnable compensation for the purposes 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 20.06% of annual covered payroll for the old plan members, 24.78% for new plan members and 21.78% for GSEPS members. The Board of Health contributions to ERS totaled \$1,275,445 during the measurement period. 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, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the Board of Health reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2017. An expected total pension liability as of June 30, 2018 was determined using standard roll-forward techniques. The 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 Employer's proportion was 0.200814%, which was an increase of .003023% from its portions measured as of June 30, 2017.

For the year ended June 30, 2019, the Board of Health recognized pension expense of \$1,268,028. 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	\$ 256,763	\$ -
Changes of assumptions	388,941	-
Net difference between projected and actual earnings on pension plan investments	-	190,247
Changes in proportion and differences between Employer contributions and proportion share of contributions	132,437	-
Employer contributions subsequent to the measurement date	1,275,445	-
Total	<u>\$ 2,053,586</u>	<u>\$ 190,247</u>

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2019

Note 8 – Retirement Benefits – Continued

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

Board of Health contributions subsequent to the measurement date of \$1,275,445 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended <u>June 30</u>		
2020	\$	725,007
2021		264,145
2022		(316,254)
2023		(84,004)
2024		-
Thereafter		-

Actuarial assumptions: The total pension liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017 using the following actuarial assumptions, applied to all periods included in the measurement:

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

Postretirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries’ projection scale BB and set forward two 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 seven years for males and set forward three years for females was used for death after disability retirement. Rates of mortality in active service were based on the RP-2000 Employee Mortality Table projected to 2025 with projection scale BB. There is a margin for future mortality improvement in the tables used by the plan.

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

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

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2019

Note 8 – Retirement Benefits – Continued

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

The target 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*</u>
Fixed income	30.00%	-0.50%
Domestic large equities	37.20%	9.00%
Domestic mid equities	3.40%	12.00%
Domestic small equities	1.40%	13.50%
International developed market equities	17.80%	8.00%
International emerging market equities	5.20%	12.00%
Alternatives	5.00%	10.50%
Total	<u>100.00%</u>	

* Rates shown are net of the 3.00% assumed rate of inflation

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

Sensitivity of the 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 the Board of Health’s proportionate share of the net pension liability would be if it was calculated using a discount rate that is 1-percentage-point lower (6.30%) or 1-percentage-point higher (8.30%) than the current rate:

	1% Decrease (6.3%)	Current discount rate (7.3%)	1% Increase (8.3%)
Employer’s proportionate share of the net pension liability	\$ 11,742,279	\$ 825,530	\$ 5,284,730

Pension plan fiduciary net position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued ERS financial report, which is publicly available at www.ers.ga.gov/financials.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2019

Note 9 – Other Postemployment Benefits (OPEB)

General Information about the State Employees’ Assurance Department (SEAD) OPEB

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 ERS, LRS, and GJRS. The plan is a cost-sharing multiple-employer defined benefit other postemployment benefit plan as defined in GASB Statement 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 SEAD Board 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.

General Information about the State OPEB Fund

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

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

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 Employer Agency were \$1,037,292 for the year ended June 30, 2019. Active employees are not required to contribute to the State OPEB Fund.

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2019

Note 9 – Other Postemployment Benefits (OPEB) – Continued

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

At June 30, 2019, the Board of Health reported a liability (asset) of (\$546,913) for its proportionate share of the net OPEB liability for SEAD-OPEB Fund and a liability (asset) of \$5,195,655 for the State OPEB Fund. The net OPEB liability (asset) 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 (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) for the State OPEB Fund was actuarially determined based on employer contributions during the fiscal year ended June 30, 2018. The Board of Health’s proportion of the net OPEB liability (asset) for the SEAD-OPEB Plan 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 SEAD-OPEB Plan proportion was 0.202077%, which was an increase (decrease) of 0.001573% from its proportion measured as of June 30, 2017. At June 30, 2018, the Board of Health’s State OPEB Fund proportion was 0.198642%, which was an increase (decrease) of 0.016357% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Board of Health recognized OPEB expense (benefit) of (\$48,112) for the SEAD-OPEB Plan and (\$120,612) for the State OPEB Fund. At June 30, 2019 the Board of Health reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	SEAD-OPEB PLAN		STATE OPEB FUND	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 5,975	\$ -	\$ -	\$ 408,639
Changes of assumptions	28,099	-	-	1,883,345
Net difference between projected and actual earnings on OPEB plan investments	-	90,415	120,100	-
Changes in proportion and differences between Employer contributions and proportion share of contributions	-	3,395	548,187	8,346
Employer contributions subsequent to the measurement date	-	-	1,037,292	-
Total	\$ 34,074	\$ 93,810	\$ 1,705,579	\$ 2,300,330

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2019

Note 9 – Other Postemployment Benefits (OPEB) – Continued

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

Board of Health contributions subsequent to the measurement date of \$1,037,292 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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year Ended		SEAD-OPEB	STATE OPEB
June 30			
2020	\$	(10,072)	\$ (546,221)
2021		(14,489)	(546,221)
2022		(27,622)	(423,726)
2023		(7,553)	(115,875)
2024		-	-
Thereafter		-	-

SEAD-OPEB FUND:

Actuarial assumptions:

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

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

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

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

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

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2019

Note 9 – Other Postemployment Benefits (OPEB) – Continued

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

class. These ranges are combined to produce the long-term expected rate of return by weighting the expected 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*</u>
Fixed income	30.00%	-0.50%
Domestic large equities	37.20%	9.00%
Domestic mid equities	3.40%	12.00%
Domestic small equities	1.40%	13.50%
International developed market equities	17.80%	8.00%
International emerging market equities	5.20%	12.00%
Alternatives	5.00%	10.50%
Total	<u>100.00%</u>	

* Rates shown are net of the 3.00% assumed rate of inflation

Discount rate: The discount rate used to measure the total OPEB liability (asset) was 7.30%. In order to measure the total OPEB liability for the State OPEB Fund, a single equivalent interest rate of 7.3% was used as the discount rate. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at current contribution rate and that employers 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 (asset).

Sensitivity of the Board of Health’s proportionate share of the net SEAD-OPEB liability to changes in the discount rate: The following presents the Board of Health’s proportionate share of the net OPEB liability (asset) calculated using the discount rate of 7.30% as well as the Board of Health’s proportionate share of the net OPEB liability (asset) would be if it was calculated using a discount rate that is 1-percentage-point lower (6.30%) or 1-percentage-point higher (8.30%) than the current rate:

	Decrease (6.3%)	discount rate (7.3%)	Increase (8.3%)
Employer's proportionate share of the net OPEB liability	(294,675)	(546,913)	(753,664)

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2019

Note 9 – Other Postemployment Benefits (OPEB) – Continued

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

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

State OPEB Fund:

Actuarial Assumptions:

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

Inflation	2.75%
Salary increases	3.25 – 7.00%, including inflation
Investment rate of return	7.30%, net of plan investment expense, including inflation
Healthcare cost trend rate	
Pre-Medicare Eligible	4.75%
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, appropriate, with adjustments for mortality improvements based on Scale BB as follows:

- For ERS, JRS and LRS members: The RP-2000 Combined Mortality Table projected to 2025 with projection scale BB and set forward 2 years or 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 period July 1, 2009 – 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.

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2019

Note 9 – Other Postemployment Benefits (OPEB) – Continued

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

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.

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

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

* Rates shown are net of the 3.00% assumed rate 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.

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2019

Note 9 – Other Postemployment Benefits (OPEB) – Continued

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

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

	Decrease (4.22%)	discount rate (5.22%)	Increase (6.22%)
Employer's proportionate share of the net OPEB liability	6,172,621	5,195,655	4,388,501

Sensitivity of the Employer Agency’s proportionate share of the net OPEB liability to changes in the healthcare cost trend rates: The following presents the Employer Agency’s proportionate share of the net OPEB liability, as well as what the Employer Agency’s proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	Decrease	Heathcare Cost Trend Rate	Increase
Employer's proportionate share of the net OPEB liability	4,286,050	5,195,655	6,308,135

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>.

Note 10 – Contingent Liabilities

The Board of Health participates in federal and state assisted programs subject to problem compliance audits by the grantors or their representatives. It is the Board of Health’s opinion that no material unrecorded liabilities will arise from audits previously performed or to be performed. Regardless, receipt of these federal and state grant revenues is not assured in the future.

Note 11 – Subsequent Events

Subsequent events were evaluated through February 25, 2020, which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

LOWNDES COUNTY BOARD OF HEALTH
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL
GENERAL FUND
For the Year Ended June 30, 2019

	Budgeted Amounts		Actual on Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 3,102,424	\$ 3,051,300	\$ 3,032,418	\$ (18,882)
Charges for services	-	-	1,296,424	1,296,424
Other local funds	49,500	67,884	67,884	-
TOTAL REVENUES	<u>3,151,924</u>	<u>3,119,184</u>	<u>4,396,726</u>	<u>1,277,542</u>
OTHER FINANCING SOURCES				
Transfer from fund balance - unassigned	-	-	1,144,867	1,144,867
Transfer from fund balance - restricted prior year program income	1,086,854	1,228,293	1,228,293	-
TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>4,238,778</u>	<u>4,347,477</u>	<u>6,769,886</u>	<u>2,422,409</u>
EXPENDITURES				
Current Health	4,238,778	4,347,477	4,247,476	(100,001)
TOTAL EXPENDITURES	<u>4,238,778</u>	<u>4,347,477</u>	<u>4,247,476</u>	<u>(100,001)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	-	-	2,522,410	2,522,410
OTHER FINANCING (USES)				
Transfer to fund balance - unassigned	-	-	(1,225,986)	(1,225,986)
Transfer to fund balance - restricted prior year program income	-	-	(1,296,424)	(1,296,424)
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>2,522,410</u>	<u>2,522,410</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,522,410</u>	<u>\$ 2,522,410</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL
SPECIAL PROGRAMS SPECIAL REVENUE FUND
For the Year Ended June 30, 2019

	Budgeted Amounts		Actual on Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 7,851,839	\$ 10,717,959	\$ 10,107,139	\$ (610,820)
Charges for services	6,892	51,452	537,592	486,140
Other local funds	449,703	720,211	324,008	(396,203)
TOTAL REVENUES	8,308,434	11,489,622	10,968,739	(520,883)
OTHER FINANCING SOURCES				
Transfer from fund balance - unassigned	-	-	437,618	437,618
Transfer from fund balance - restricted prior year program income	1,547,598	1,689,038	460,744	(1,228,294)
TOTAL REVENUE AND OTHER FINANCING SOURCES	9,856,032	13,178,660	11,867,101	(1,311,559)
EXPENDITURES				
Current Health	8,769,178	11,950,367	11,103,692	(846,675)
TOTAL EXPENDITURES	8,769,178	11,950,367	11,103,692	(846,675)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	1,086,854	1,228,293	763,409	(464,884)
OTHER FINANCING (USES)				
Transfer to fund balance - unassigned	-	-	(275,128)	(275,128)
Transfer to fund balance - restricted prior year program income	-	-	(131,359)	(131,359)
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	1,086,854	1,228,293	356,922	(871,371)
FUND BALANCE, BEGINNING OF YEAR	-	-	898,362	898,362
TRANSFER OUT PRIOR YEAR PROGRAM INCOME	-	-	(460,744)	(460,744)
TRANSFER IN PRIOR YEAR PROGRAM INCOME	-	-	131,359	131,359
TRANSFER OUT UNASSIGNED INCOME	-	-	(437,618)	(437,618)
TRANSFER IN UNASSIGNED INCOME	-	-	275,128	275,128
FUND BALANCE, END OF YEAR	\$ 2,173,708	\$ 2,456,586	\$ 763,409	\$ (464,884)

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION - BUDGETS
 Year Ended June 30, 2019

Note 1 - Budget Process

An annual budget is adopted by the entity for the general fund and special revenue funds as required by the grant contract. The budget is adopted on a Budgetary Basis. The difference between the GAAP and the Budgetary Basis is that the encumbrances are treated as expenditures and prior year fund balances are shown as current year revenues. The budget can be modified by management at all levels based on the needs of the programs within the limitations of the grant contract specifications and approval by the granting agency.

Note 2 - Budgetary Basis of Accounting

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the Budgetary Basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance—Budgetary Basis and Actual for the general and major special revenue fund are presented on the Budgetary Basis to provide a meaningful comparison of actual results with the budget. The major differences between the Budgetary Basis and the GAAP Basis are as follows:

1. Prior year program income and unrestricted income are recognized as other financing sources.
2. Current year program income and unrestricted income are recognized as other financing uses.
3. Encumbrances are treated as expenditures (Budgetary Basis).

The adjustments necessary to reconcile the GAAP Basis to the Budgetary Basis are as follows:

	Governmental Activities
	<hr/>
GAAP Basis	\$ (18,483)
Encumbrances	32,780
Other Financing Sources	3,271,522
Other Financing Uses	<hr/> (2,928,897)
 Budgetary Basis	 \$ <u>356,922</u>

LOWNDES COUNTY BOARD OF HEALTH
 REQUIRED SUPPLEMENTAL INFORMATION - PENSION
 June 30, 2019

Schedule of Proportionate Share of the Net Pension Liability
 Years Ended June 30th

	Employer's proportion of the net pension liability	Employer's proportionate share of the net pension liability	Employer's covered payroll	Employer's proportionate share of the net pension liability as a percent of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2019	0.200814%	\$ 8,255,530	\$ 6,601,716	125.05%	76.68%
2018	0.197791%	8,032,955	6,116,988	131.32%	76.33%
2017	0.191867%	9,076,115	5,779,174	157.05%	72.34%
2016	0.180801%	7,324,968	5,738,485	127.65%	76.20%
2015	0.194546%	7,296,677	5,760,821	126.66%	77.99%

Schedule of Contributions
 Employees' Retirement System
 Years Ended June 30th

	Contractually Required Contributions	Actual Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as percentage of Payroll
2019	\$ 1,275,445	\$ 33,504	\$ -	\$ 6,933,111	18.40%
2018	1,203,664	1,203,664	-	6,601,716	18.23%
2017	1,102,799	1,102,799	-	6,116,988	18.03%
2016	907,777	907,777	-	5,779,174	15.71%
2015	808,659	808,659	-	5,738,485	14.09%

Note: These schedules will present 10 years of information once the data is available.

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 REQUIRED SUPPLEMENTAL INFORMATION - OPEB
 June 30, 2019

Schedule of Proportionate Share of the Net OPEB Liability
 State OPEB Fund and SEAD-OPEB Plan
 Years Ended June 30th

	Employer's proportion of the net OPEB liability	Employer's proportionate share of the net OPEB liability	Employer's covered payroll	Employer's proportionate share of the net OPEB liability as a percent of covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
<u>SEAD-OPEB Plan</u>					
2019	0.202077%	\$ (546,913)	\$ 6,601,716	-8.28%	129.46%
2018	0.200504%	(521,120)	6,116,988	-8.52%	130.17%
<u>State OPEB Fund</u>					
2019	0.198642%	\$ 5,195,655	\$ 6,601,716	78.70%	31.48%

Schedule of Contributions
 State OPEB Fund and SEAD-OPEB Plan
 Years Ended June 30th

	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percentage of covered payroll
<u>SEAD-OPEB Plan</u>					
2019	\$ -	\$ -	\$ -	\$ 6,933,111	0.00%
2018	-	-	-	6,601,716	0.00%
2017	-	-	-	6,116,988	0.00%
2016	-	-	-	5,779,174	0.00%
<u>State OPEB Fund</u>					
2019	\$ 1,037,292	\$ 1,037,292	\$ -	\$ 6,933,111	14.96%
2018	996,336	996,336	-	6,601,716	15.09%

Note: These schedules will present 10 years of information once the data is available.

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION – PENSION & OPEB
Year Ended June 30, 2019

Changes of benefit terms: None

Changes of assumptions:

ERS Pension and SEAD-OPEB

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

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

State OPEB Fund

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

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

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

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

Method and Assumptions Used in Calculations of Actuarially Determined Contributions: The actuarially determined contribution rates in the schedule of contributions are calculated as of June 30, 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 rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level dollar, closed
Remaining amortization period	19.4 years
Asset valuation method	5 year smoothed market
Inflation rate	2.75%
Salary increases	3.25%-7.00% including inflation
Investment rate of return	7.30%, net of plan investment, including inflation

SUPPLEMENTARY INFORMATION

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGETARY BASIS AND ACTUAL
PUBLIC HEALTH (001)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
County participating	\$ 149,831	\$ -	\$ 149,831	\$ 149,831	\$ -
County non-participating	240,969	-	240,969	159,849	81,120
Out-patient client fees	176,378	-	176,378	-	176,378
Qualify local funds	25,217	-	25,217	25,217	-
Non-qualify local funds	32,667	-	32,667	32,667	-
Non-qualifying donations	10,000	-	10,000	10,000	-
Medicaid perinatal case management	45,105	-	45,105	-	45,105
Health check fees	35,503	-	35,503	-	35,503
Vital record fees	221,636	-	221,636	-	221,636
Environmental fees	205,840	-	205,840	-	205,840
Nurse practitioner services	663	-	663	-	663
Medicaid PCM	41,754	-	41,754	-	41,754
Out-patient Medicare fees	14,266	-	14,266	-	14,266
Administrative claiming	395,746	-	395,746	-	395,746
Private Insurance	159,533	-	159,533	-	159,533
State other	11,603	-	11,603	11,603	-
Intra /interagency transactions	126,841	-	126,841	126,841	-
Grant in aid	2,503,174	-	2,503,174	2,603,174	(100,000)
TOTAL REVENUES	<u>4,396,726</u>	<u>-</u>	<u>4,396,726</u>	<u>3,119,182</u>	<u>1,277,544</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - unassigned	-	1,144,867	1,144,867	-	1,144,867
Transfer from fund balance - restricted prior year program income	-	1,228,293	1,228,293	1,228,295	(2)
TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>4,396,726</u>	<u>2,373,160</u>	<u>6,769,886</u>	<u>4,347,477</u>	<u>2,422,409</u>
EXPENDITURES					
Salaries and fringe	2,671,574	-	2,671,574	2,671,574	-
Equipment	22,336	-	22,336	22,336	-
Other operating expenses	583,730	-	583,730	683,731	(100,001)
Indirect cost	321,813	-	321,813	321,813	-
Intra/interagency transactions	648,023	-	648,023	648,023	-
TOTAL EXPENDITURES	<u>4,247,476</u>	<u>-</u>	<u>4,247,476</u>	<u>4,347,477</u>	<u>(100,001)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	149,250	2,373,160	2,522,410	-	2,522,410
OTHER FINANCING (USES)					
Transfer to fund balance - unassigned	-	(1,225,986)	(1,225,986)	-	(1,225,986)
Transfer to fund balance - restricted prior year program income	-	(1,296,424)	(1,296,424)	-	(1,296,424)
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	149,250	(149,250)	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>2,373,160</u>	<u>149,250</u>	<u>2,522,410</u>	<u>-</u>	<u>2,522,410</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,522,410</u>	<u>\$ -</u>	<u>\$ 2,522,410</u>	<u>\$ -</u>	<u>\$ 2,522,410</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF CHANGES IN FUND BALANCES – BUDGETARY BASIS
 Year Ended June 30, 2019

	Operating Fund	Prior Year Program Income	Total
	<u> </u>	<u> </u>	<u> </u>
Fund balance, beginning of year	\$ 1,144,867	\$ 1,228,293	\$ 2,373,160
Additions			
Revenues	4,396,726	-	4,396,726
Transfer prior year program income	1,228,293	1,296,424	2,524,717
Deductions			
Expenditures	4,247,476	-	4,247,476
Transfer prior year program income	<u>1,296,424</u>	<u>1,228,293</u>	<u>2,524,717</u>
Fund balance, end of year	<u>\$ 1,225,986</u>	<u>\$ 1,296,424</u>	<u>\$ 2,522,410</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGETARY BASIS AND ACTUAL
WIC NUTRITION EDUCATION (007)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 14,964	\$ -	\$ 14,964	\$ 14,964	\$ -
TOTAL REVENUES	<u>14,964</u>	<u>-</u>	<u>14,964</u>	<u>14,964</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	14,964	-	14,964	14,964	-
TOTAL EXPENDITURES	<u>14,964</u>	<u>-</u>	<u>14,964</u>	<u>14,964</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>2,946</u>	<u>-</u>	<u>2,946</u>	<u>-</u>	<u>2,946</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,946</u>	<u>\$ -</u>	<u>\$ 2,946</u>	<u>\$ -</u>	<u>\$ 2,946</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGETARY BASIS AND ACTUAL
WIC BREAST FEEDING (009)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 4,104	\$ -	\$ 4,104	\$ 4,104	\$ -
TOTAL REVENUES	<u>4,104</u>	<u>-</u>	<u>4,104</u>	<u>4,104</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	<u>4,104</u>	<u>-</u>	<u>4,104</u>	<u>4,104</u>	<u>-</u>
TOTAL EXPENDITURES	<u>4,104</u>	<u>-</u>	<u>4,104</u>	<u>4,104</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGETARY BASIS AND ACTUAL
DISTRICT ADMINISTRATION (021)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Non-qualifying local funds	\$ 300	\$ -	\$ 300	\$ 297	\$ 3
TOTAL REVENUES	<u>300</u>	<u>-</u>	<u>300</u>	<u>297</u>	<u>3</u>
EXPENDITURES					
Other operating expenses	-	270	270	271	(1)
Indirect cost	<u>26</u>	<u>-</u>	<u>26</u>	<u>26</u>	<u>-</u>
TOTAL EXPENDITURES	<u>26</u>	<u>270</u>	<u>296</u>	<u>297</u>	<u>(1)</u>
EXCESS REVENUES OVER EXPENDITURES	274	(270)	4	-	4
FUND BALANCE, BEGINNING OF YEAR	<u>36,289</u>	<u>-</u>	<u>36,289</u>	<u>-</u>	<u>36,289</u>
FUND BALANCE, END OF YEAR	<u>\$ 36,563</u>	<u>\$ (270)</u>	<u>\$ 36,293</u>	<u>\$ -</u>	<u>\$ 36,293</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGETARY BASIS AND ACTUAL
CHILDREN’S 1ST – 2 (024)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Medicaid rehab service option	\$ 40,299	\$ -	\$ 40,299	\$ -	\$ 40,299
Intra-interagency transactions	24,097	-	24,097	24,097	-
Grant in aid	235,696	-	235,696	235,696	-
TOTAL REVENUES	<u>300,092</u>	<u>-</u>	<u>300,092</u>	<u>259,793</u>	<u>40,299</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - restricted prior year program income	-	41,762	41,762	30,796	10,966
TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>300,092</u>	<u>41,762</u>	<u>341,854</u>	<u>290,589</u>	<u>51,265</u>
EXPENDITURES					
Salaries and fringe	218,661	-	218,661	218,661	-
Equipment	1,946	-	1,946	1,946	-
Other operating expenses	44,771	-	44,771	44,771	-
Indirect cost	25,211	-	25,211	25,211	-
TOTAL EXPENDITURES	<u>290,589</u>	<u>-</u>	<u>290,589</u>	<u>290,589</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	9,503	41,762	51,265	-	51,265
OTHER FINANCING (USES)					
Transfer to fund balance - restricted prior year program income	-	(40,299)	(40,299)	-	(40,299)
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	9,503	1,463	10,966	-	10,966
FUND BALANCE, BEGINNING OF YEAR	30,796	-	30,796	-	30,796
TRANSFER OUT PRIOR YEAR PROGRAM INCOME	-	(41,762)	(41,762)	-	(41,762)
TRANSFER IN PRIOR YEAR PROGRAM INCOME	-	40,299	40,299	-	40,299
FUND BALANCE, END OF YEAR	<u>\$ 40,299</u>	<u>\$ -</u>	<u>\$ 40,299</u>	<u>\$ -</u>	<u>\$ 40,299</u>

See independent auditor’s report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGETARY BASIS AND ACTUAL
GENETICS (027)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra-interagency transactions	\$ 10,427	\$ -	\$ 10,427	\$ 10,427	\$ -
Grant in aid	114,829	-	114,829	114,829	-
TOTAL REVENUES	<u>125,256</u>	<u>-</u>	<u>125,256</u>	<u>125,256</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	112,303	-	112,303	112,303	-
Other operating expenses	2,086	-	2,086	2,086	-
Indirect cost	10,867	-	10,867	10,867	-
TOTAL EXPENDITURES	<u>125,256</u>	<u>-</u>	<u>125,256</u>	<u>125,256</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGETARY BASIS AND ACTUAL
TB CONTROL (031)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra-inter agency transaction	\$ 5,909	\$ -	\$ 5,909	\$ 5,909	\$ -
Grant in aid	<u>178,146</u>	<u>-</u>	<u>178,146</u>	<u>178,146</u>	<u>-</u>
TOTAL REVENUES	<u>184,055</u>	<u>-</u>	<u>184,055</u>	<u>184,055</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	148,377	-	148,377	148,378	(1)
Equipment	271	-	271	271	-
Other operating expenses	19,439	-	19,439	19,438	1
Indirect cost	<u>15,968</u>	<u>-</u>	<u>15,968</u>	<u>15,968</u>	<u>-</u>
TOTAL EXPENDITURES	<u>184,055</u>	<u>-</u>	<u>184,055</u>	<u>184,055</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
HIV/AIDS SUBSTANCE ABUSE (044)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 133,841	\$ -	\$ 133,841	\$ 164,219	\$ (30,378)
TOTAL REVENUES	<u>133,841</u>	<u>-</u>	<u>133,841</u>	<u>164,219</u>	<u>(30,378)</u>
EXPENDITURES					
Salaries and fringe	84,756	-	84,756	99,744	(14,988)
Equipment	1,091	-	1,091	1,337	(246)
Other operating expenses	35,565	817	36,382	48,890	(12,508)
Indirect cost	<u>11,612</u>	<u>-</u>	<u>11,612</u>	<u>14,248</u>	<u>(2,636)</u>
TOTAL EXPENDITURES	<u>133,024</u>	<u>817</u>	<u>133,841</u>	<u>164,219</u>	<u>(30,378)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES					
	817	(817)	-	-	-
FUND BALANCE, BEGINNING OF YEAR					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR					
	<u>\$ 817</u>	<u>\$ (817)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
TASK FORCE FOR THE HOMELESS (055)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Non -qualifying contracts	\$ 187,032	\$ -	\$ 187,032	\$ 263,537	\$ (76,505)
Intra-inter agency transaction	<u>23</u>	<u>-</u>	<u>23</u>	<u>-</u>	<u>23</u>
TOTAL REVENUES	<u>187,055</u>	<u>-</u>	<u>187,055</u>	<u>263,537</u>	<u>(76,482)</u>
EXPENDITURES					
Salaries and fringe	91,663	-	91,663	116,422	(24,759)
Equipment	146	-	146	197	(51)
Other operating expenses	83,009	-	83,009	128,714	(45,705)
Indirect cost	<u>12,237</u>	<u>-</u>	<u>12,237</u>	<u>18,204</u>	<u>(5,967)</u>
TOTAL EXPENDITURES	<u>187,055</u>	<u>-</u>	<u>187,055</u>	<u>263,537</u>	<u>(76,482)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
BREAST TEST AND MORE (056)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 210,700	\$ -	\$ 210,700	\$ 210,700	\$ -
TOTAL REVENUES	<u>210,700</u>	<u>-</u>	<u>210,700</u>	<u>210,700</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	25,438	-	25,438	25,438	-
Other operating expenses	146,878	20,104	166,982	166,982	-
Indirect cost	18,280	-	18,280	18,280	-
TOTAL EXPENDITURES	<u>190,596</u>	<u>20,104</u>	<u>210,700</u>	<u>210,700</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	20,104	(20,104)	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>5,777</u>	<u>(5,777)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 25,881</u>	<u>\$ (25,881)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
IMMUNIZATION (066)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 68,756	\$ -	\$ 68,756	\$ 68,756	\$ -
TOTAL REVENUES	<u>68,756</u>	<u>-</u>	<u>68,756</u>	<u>68,756</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	44,582	-	44,582	44,582	-
Equipment	25,591	(20,500)	5,091	5,091	-
Other operating expenses	13,560	-	13,560	13,560	-
Indirect costs	<u>5,523</u>	<u>-</u>	<u>5,523</u>	<u>5,523</u>	<u>-</u>
TOTAL EXPENDITURES	<u>89,256</u>	<u>(20,500)</u>	<u>68,756</u>	<u>68,756</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(20,500)	20,500	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>20,500</u>	<u>(20,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
ORAL HEALTH (076)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 80,765	\$ -	\$ 80,765	\$ 80,765	\$ -
Intra-interagency transactions	10,431	-	10,431	10,431	-
TOTAL REVENUES	<u>91,196</u>	<u>-</u>	<u>91,196</u>	<u>91,196</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	62,247	-	62,247	62,247	-
Other operating expenses	21,037	-	21,037	21,037	-
Indirect cost	7,912	-	7,912	7,912	-
TOTAL EXPENDITURES	<u>91,196</u>	<u>-</u>	<u>91,196</u>	<u>91,196</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
HIV DISTRICT RENT (089)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 5,072	\$ -	\$ 5,072	\$ 6,946	\$ (1,874)
TOTAL REVENUES	<u>5,072</u>	<u>-</u>	<u>5,072</u>	<u>6,946</u>	<u>(1,874)</u>
EXPENDITURES					
Other operating expenses	4,632	-	4,632	6,343	(1,711)
Indirect cost	440	-	440	603	(163)
TOTAL EXPENDITURES	<u>5,072</u>	<u>-</u>	<u>5,072</u>	<u>6,946</u>	<u>(1,874)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
RYAN WHITE (094)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 495,018	\$ -	\$ 495,018	\$ 532,032	\$ (37,014)
Qualifying local funds	453	-	453	453	-
Outpatient medicare fees	451	-	451	452	(1)
Nurse practitioner fees	4,155	-	4,155	4,155	-
Medicaid case management	168	-	168	168	-
TOTAL REVENUES	<u>500,245</u>	<u>-</u>	<u>500,245</u>	<u>537,260</u>	<u>(37,015)</u>
EXPENDITURES					
Salaries and fringe	325,654	-	325,654	349,194	(23,540)
Equipment	899	-	899	899	-
Other operating expenses	130,292	-	130,292	140,555	(10,263)
Indirect cost	43,400	-	43,400	46,612	(3,212)
TOTAL EXPENDITURES	<u>500,245</u>	<u>-</u>	<u>500,245</u>	<u>537,260</u>	<u>(37,015)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
EARLY INTERVENTION (112)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 416,103	\$ -	\$ 416,103	\$ 416,103	\$ -
Nonqualified local funds	2,140	-	2,140	-	2,140
Out-patient Medicaid fees	15,069	-	15,069	-	15,069
Intra-inter agency transactions	21,988	-	21,988	21,988	-
TOTAL REVENUES	<u>455,300</u>	<u>-</u>	<u>455,300</u>	<u>438,091</u>	<u>17,209</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - restricted prior year program income	-	16,223	16,223	16,223	-
TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>455,300</u>	<u>16,223</u>	<u>471,523</u>	<u>454,314</u>	<u>17,209</u>
EXPENDITURES					
Salaries and fringe	334,703	-	334,703	334,703	-
Equipment	3,547	-	3,547	3,547	-
Other operating expenses	76,649	-	76,649	76,649	-
Indirect cost	39,415	-	39,415	39,415	-
TOTAL EXPENDITURES	<u>454,314</u>	<u>-</u>	<u>454,314</u>	<u>454,314</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	986	16,223	17,209	-	17,209
OTHER FINANCING (USES)					
Transfer to fund balance - restricted prior year program income	-	(16,223)	(16,223)	-	(16,223)
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	986	-	986	-	986
FUND BALANCE, BEGINNING OF YEAR	16,223	-	16,223	-	16,223
TRANSFER OUT PRIOR YEAR PROGRAM INCOME	-	(16,223)	(16,223)	-	(16,223)
TRANSFER IN PRIOR YEAR PROGRAM INCOME	-	16,223	16,223	-	16,223
FUND BALANCE, END OF YEAR	<u>\$ 17,209</u>	<u>\$ -</u>	<u>\$ 17,209</u>	<u>\$ -</u>	<u>\$ 17,209</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
INFANT MORTALITY PERINATAL INITIATIVE (115)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 196,303	\$ -	\$ 196,303	\$ 214,000	\$ (17,697)
TOTAL REVENUES	<u>196,303</u>	<u>-</u>	<u>196,303</u>	<u>214,000</u>	<u>(17,697)</u>
EXPENDITURES					
Salaries and fringe	154,744	-	154,744	162,807	(8,063)
Other operating expenses	29,418	(4,890)	24,528	32,627	(8,099)
Indirect cost	17,031	-	17,031	18,566	(1,535)
TOTAL EXPENDITURES	<u>201,193</u>	<u>(4,890)</u>	<u>196,303</u>	<u>214,000</u>	<u>(17,697)</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(4,890)	4,890	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>4,890</u>	<u>(4,890)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
HYPERTENSION MANAGEMENT & OUTREACH INITIATIVE (170)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 168,051	\$ -	\$ 168,051	\$ 211,184	\$ (43,133)
TOTAL REVENUES	<u>168,051</u>	<u>-</u>	<u>168,051</u>	<u>211,184</u>	<u>(43,133)</u>
EXPENDITURES					
Salaries and fringe	106,267	-	106,267	140,222	(33,955)
Other operating expenses	47,204	-	47,204	52,640	(5,436)
Indirect costs	<u>14,580</u>	<u>-</u>	<u>14,580</u>	<u>18,322</u>	<u>(3,742)</u>
TOTAL EXPENDITURES	<u>168,051</u>	<u>-</u>	<u>168,051</u>	<u>211,184</u>	<u>(43,133)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
DISTRICT OPERATIONS (195)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Qualifying local funds	\$ 25	\$ -	\$ 25	\$ 25	\$ -
Intra/inter-agency transaction	200,000	-	200,000	200,000	-
Indirect cost	1,500,060	-	1,500,060	1,297,467	202,593
TOTAL REVENUES	1,700,085	-	1,700,085	1,497,492	202,593
OTHER FINANCING SOURCES					
Transfer from fund balance - unassigned	-	367,016	367,016	367,016	-
TOTAL REVENUE AND OTHER FINANCING SOURCES	1,700,085	367,016	2,067,101	1,864,508	202,593
EXPENDITURES					
Salaries and fringe	1,614,464	-	1,614,464	1,614,465	(1)
Equipment	14,863	-	14,863	14,863	-
Other operating expenses	235,181	-	235,181	235,180	1
TOTAL EXPENDITURES	1,864,508	-	1,864,508	1,864,508	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(164,423)	367,016	202,593	-	202,593
OTHER FINANCING (USES)					
Transfer to fund balance - unrestricted	-	(202,593)	(202,593)	-	(202,593)
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	(164,423)	164,423	-	-	-
FUND BALANCE, BEGINNING OF YEAR	367,015	-	367,015	-	367,015
TRANSFER OUT UNASSIGNED FUND BALANCE	-	(367,016)	(367,016)	-	(367,016)
TRANSFER IN UNASSIGNED FUND BALANCE	-	202,593	202,593	-	202,593
FUND BALANCE, END OF YEAR	\$ 202,592	\$ -	\$ 202,592	\$ -	\$ 202,592

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
EMPLOYEE WORKSITE WELLNESS (208)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 6,812	\$ -	\$ 6,812	\$ 13,022	\$ (6,210)
TOTAL REVENUES	<u>6,812</u>	<u>-</u>	<u>6,812</u>	<u>13,022</u>	<u>(6,210)</u>
EXPENDITURES					
Other operating expenses	6,812	-	6,812	13,022	(6,210)
TOTAL EXPENDITURES	<u>6,812</u>	<u>-</u>	<u>6,812</u>	<u>13,022</u>	<u>(6,210)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
EPI CAPACITY (245)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra/inter-agency transaction	\$ 28,776	\$ -	\$ 28,776	\$ 28,776	\$ -
Grant in aid	<u>57,051</u>	<u>-</u>	<u>57,051</u>	<u>57,051</u>	<u>-</u>
TOTAL REVENUES	<u>85,827</u>	<u>-</u>	<u>85,827</u>	<u>85,827</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	71,807	-	71,807	71,807	-
Other operating expenses	6,574	-	6,574	6,574	-
Indirect cost	<u>7,446</u>	<u>-</u>	<u>7,446</u>	<u>7,446</u>	<u>-</u>
TOTAL EXPENDITURES	<u>85,827</u>	<u>-</u>	<u>85,827</u>	<u>85,827</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
BP1-5 PUBLIC HEALTH EMERGENCY PREPAREDNESS (270)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 424,076	\$ -	\$ 424,076	\$ 424,076	\$ -
TOTAL REVENUES	<u>424,076</u>	<u>-</u>	<u>424,076</u>	<u>424,076</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	228,155	-	228,155	228,155	-
Other operating expenses	132,357	17,636	149,993	149,993	-
Equipment	9,136	-	9,136	9,136	-
Indirect cost	36,792	-	36,792	36,792	-
TOTAL EXPENDITURES	<u>406,440</u>	<u>17,636</u>	<u>424,076</u>	<u>424,076</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	17,636	(17,636)	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>456</u>	<u>(456)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 18,092</u>	<u>\$ (18,092)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
EPI CAPACITY ADDITIONAL (280)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra/inter agency transaction	\$ 716	\$ -	\$ 716	\$ 716	\$ -
Grant in aid	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
TOTAL REVENUES	<u>15,716</u>	<u>-</u>	<u>15,716</u>	<u>15,716</u>	<u>-</u>
EXPENDITURES					
Salaries & fringe	14,353	-	14,353	14,352	1
Indirect cost	<u>1,363</u>	<u>-</u>	<u>1,363</u>	<u>1,364</u>	<u>(1)</u>
TOTAL EXPENDITURES	<u>15,716</u>	<u>-</u>	<u>15,716</u>	<u>15,716</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
STD PREVENTIVE CLINICAL SERVICES (283)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 21,618	\$ -	\$ 21,618	\$ 21,618	\$ -
TOTAL REVENUES	<u>21,618</u>	<u>-</u>	<u>21,618</u>	<u>21,618</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	19,742	-	19,742	19,742	-
Indirect cost	<u>1,876</u>	<u>-</u>	<u>1,876</u>	<u>1,876</u>	<u>-</u>
TOTAL EXPENDITURES	<u>21,618</u>	<u>-</u>	<u>21,618</u>	<u>21,618</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
F/P DISTRICT CADRE REALIGNMENT (291)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 95,122	\$ -	\$ 95,122	\$ 95,122	\$ -
TOTAL REVENUES	<u>95,122</u>	<u>-</u>	<u>95,122</u>	<u>95,122</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	86,869	-	86,869	86,869	-
Other operating expenses	<u>8,253</u>	<u>-</u>	<u>8,253</u>	<u>8,253</u>	<u>-</u>
TOTAL EXPENDITURES	<u>95,122</u>	<u>-</u>	<u>95,122</u>	<u>95,122</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
WIC COUNTY COST POOL (301)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 1,475,504	\$ -	\$ 1,475,504	\$ 1,521,131	\$ (45,627)
TOTAL REVENUES	<u>1,475,504</u>	<u>-</u>	<u>1,475,504</u>	<u>1,521,131</u>	<u>(45,627)</u>
EXPENDITURES					
Salaries and fringe	1,475,504	-	1,475,504	1,521,131	(45,627)
TOTAL EXPENDITURES	<u>1,475,504</u>	<u>-</u>	<u>1,475,504</u>	<u>1,521,131</u>	<u>(45,627)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
BREASTFEED PEER COUNCIL (329)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 10,274	\$ -	\$ 10,274	\$ 50,193	\$ (39,919)
TOTAL REVENUES	<u>10,274</u>	<u>-</u>	<u>10,274</u>	<u>50,193</u>	<u>(39,919)</u>
EXPENDITURES					
Salaries and fringe	6,099	-	6,099	34,235	(28,136)
Other operating expenses	3,284	-	3,284	11,603	(8,319)
Indirect cost	891	-	891	4,355	(3,464)
TOTAL EXPENDITURES	<u>10,274</u>	<u>-</u>	<u>10,274</u>	<u>50,193</u>	<u>(39,919)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
STEP-UP STEP-IN (348)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 33,000	\$ -	\$ 33,000	\$ 33,000	\$ -
TOTAL REVENUES	<u>33,000</u>	<u>-</u>	<u>33,000</u>	<u>33,000</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	4,500	-	4,500	4,499	1
Other operating expenses	27,071	-	27,071	27,072	(1)
Indirect cost	1,429	-	1,429	1,429	-
TOTAL EXPENDITURES	<u>33,000</u>	<u>-</u>	<u>33,000</u>	<u>33,000</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
RYAN WHITE III (362)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Out-patient client fees	\$ 483	\$ -	\$ 483	\$ 483	\$ -
Qualifying local funds	378	-	378	378	-
Non-qualifying local funds	80,190	-	80,190	80,190	-
Medicaid case management	1,932	-	1,932	1,932	-
Nurse practitioner fees	3,832	-	3,832	3,832	-
Medicaid DSPS	2,935	-	2,935	2,935	-
Out-patient Medicare fees	2,055	-	2,055	2,055	-
Private insurance	3,937	-	3,937	3,937	-
Other federal funds	162,930	-	162,930	537,668	(374,738)
TOTAL REVENUES	258,672	-	258,672	633,410	(374,738)
EXPENDITURES					
Salaries and fringe	151,183	-	151,183	477,721	(326,538)
Equipment	345	-	345	345	-
Other operating expenses	83,804	899	84,703	100,391	(15,688)
Indirect cost	22,441	-	22,441	54,953	(32,512)
TOTAL EXPENDITURES	257,773	899	258,672	633,410	(374,738)
EXCESS REVENUES OVER EXPENDITURES	899	(899)	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-	-
FUND BALANCE, END OF YEAR	\$ 899	\$ (899)	\$ -	\$ -	\$ -

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
GEORGIA STD AAPPS PROJECT (367)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
TOTAL REVENUES	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	2,000	-	2,000	2,000	-
TOTAL EXPENDITURES	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
RYAN WHITE III (384)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Out-patient client fees	\$ 1,597	\$ -	\$ 1,597	\$ 1,597	\$ -
Qualifying local funds	2,937	-	2,937	2,937	-
Non-qualifying local funds	208,198	-	208,198	208,198	-
Nurse practitioner fees	10,392	-	10,392	10,392	-
Out-patient Medicare fees	12,558	-	12,558	12,558	-
Private insurance	1,140	-	1,140	1,141	(1)
Other federal funds	368,417	-	368,417	439,454	(71,037)
Out-patient Medicaid fees	33	-	33	33	-
Medicaid case management	3,318	-	3,318	3,318	-
Medicaid - DSPS	2,464	-	2,464	2,464	-
Intra-inter agency transactions	5	-	5	-	5
TOTAL REVENUES	<u>611,059</u>	<u>-</u>	<u>611,059</u>	<u>682,092</u>	<u>(71,033)</u>
EXPENDITURES					
Salaries and fringe	331,356	-	331,356	392,229	(60,873)
Equipment	2,243	-	2,243	2,243	-
Other operating expenses	225,380	-	225,380	229,380	(4,000)
Indirect cost	52,075	-	52,075	58,240	(6,165)
TOTAL EXPENDITURES	<u>611,054</u>	<u>-</u>	<u>611,054</u>	<u>682,092</u>	<u>(71,038)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES					
	5	-	5	-	5
FUND BALANCE, BEGINNING OF YEAR					
	<u>40</u>	<u>-</u>	<u>40</u>	<u>-</u>	<u>40</u>
FUND BALANCE, END OF YEAR					
	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ 45</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
FAMILY PLANNING (401)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 489,200	\$ -	\$ 489,200	\$ 489,200	\$ -
Outpatient Medicaid fees	173,662	-	173,662	-	173,662
Private insurance	68,332	-	68,332	-	68,332
Family planning fees	114,928	-	114,928	-	114,928
TOTAL REVENUES	<u>846,122</u>	<u>-</u>	<u>846,122</u>	<u>489,200</u>	<u>356,922</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - restricted prior year program income	-	306,706	306,706	306,706	-
TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>846,122</u>	<u>306,706</u>	<u>1,152,828</u>	<u>795,906</u>	<u>356,922</u>
EXPENDITURES					
Salaries and fringe	664,319	-	664,319	664,320	(1)
Other operating expenses	69,438	(6,902)	62,536	62,535	1
Indirect cost	69,051	-	69,051	69,051	-
TOTAL EXPENDITURES	<u>802,808</u>	<u>(6,902)</u>	<u>795,906</u>	<u>795,906</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>43,314</u>	<u>313,608</u>	<u>356,922</u>	<u>-</u>	<u>356,922</u>
FUND BALANCE, BEGINNING OF YEAR	<u>313,820</u>	<u>(7,114)</u>	<u>306,706</u>	<u>-</u>	<u>306,706</u>
TRANSFER OUT PRIOR YEAR PROGRAM INCOME	<u>-</u>	<u>(306,706)</u>	<u>(306,706)</u>	<u>-</u>	<u>(306,706)</u>
FUND BALANCE, END OF YEAR	<u>\$ 357,134</u>	<u>\$ (212)</u>	<u>\$ 356,922</u>	<u>\$ -</u>	<u>\$ 356,922</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
STATE CERVICAL CANCER PROGRAM (405)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Non-qualifying local funds	\$ 2,387	\$ -	\$ 2,387	\$ 2,388	\$ (1)
Grant in aid	<u>75,854</u>	<u>-</u>	<u>75,854</u>	<u>75,854</u>	<u>-</u>
TOTAL REVENUES	<u>78,241</u>	<u>-</u>	<u>78,241</u>	<u>78,242</u>	<u>(1)</u>
EXPENDITURES					
Salaries and fringe	6,924	-	6,924	6,924	-
Other operating expenses	49,176	15,353	64,529	64,530	(1)
Indirect cost	<u>6,788</u>	<u>-</u>	<u>6,788</u>	<u>6,788</u>	<u>-</u>
TOTAL EXPENDITURES	<u>62,888</u>	<u>15,353</u>	<u>78,241</u>	<u>78,242</u>	<u>(1)</u>
EXCESS REVENUES OVER EXPENDITURES	15,353	(15,353)	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>18,394</u>	<u>(18,394)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 33,747</u>	<u>\$ (33,747)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
CP CMS CLINIC (409)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 699,140	\$ -	\$ 699,140	\$ 699,140	\$ -
Outpatient Medicaid fees	37	-	37	-	37
Medicaid case management	10,716	-	10,716	-	10,716
Medicaid DSPS	3,914	-	3,914	-	3,914
Intra/inter agency transaction	74,406	-	74,406	74,406	-
TOTAL REVENUES	<u>788,213</u>	<u>-</u>	<u>788,213</u>	<u>773,546</u>	<u>14,667</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - restricted prior year program income	-	15,317	15,317	15,317	-
TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>788,213</u>	<u>15,317</u>	<u>803,530</u>	<u>788,863</u>	<u>14,667</u>
EXPENDITURES					
Salaries and fringe	490,090	-	490,090	490,090	-
Equipment	39,582	-	39,582	39,582	-
Other operating expenses	199,360	(5,407)	193,953	193,953	-
Indirect cost	65,238	-	65,238	65,238	-
TOTAL EXPENDITURES	<u>794,270</u>	<u>(5,407)</u>	<u>788,863</u>	<u>788,863</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>(6,057)</u>	<u>20,724</u>	<u>14,667</u>	<u>-</u>	<u>14,667</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted prior year program income	-	(14,630)	(14,630)	-	(14,630)
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	<u>(6,057)</u>	<u>6,094</u>	<u>37</u>	<u>-</u>	<u>37</u>
FUND BALANCE, BEGINNING OF YEAR	21,603	(6,286)	15,317	-	15,317
TRANSFER OUT PRIOR YEAR PROGRAM INCOME	-	(15,317)	(15,317)	-	(15,317)
TRANSFER IN PRIOR YEAR PROGRAM INCOME	-	14,630	14,630	-	14,630
FUND BALANCE, END OF YEAR	<u>\$ 15,546</u>	<u>\$ (879)</u>	<u>\$ 14,667</u>	<u>\$ -</u>	<u>\$ 14,667</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
REDUCE TOBACCO USE (417)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ -
TOTAL REVENUES	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	4,527	-	4,527	4,527	-
Other operating expenses	6,432	-	6,432	6,432	-
Indirect cost	1,041	-	1,041	1,041	-
TOTAL EXPENDITURES	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
WIC DIETETIC INTERNSHIP SUPPORT (443)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 34,433	\$ -	\$ 34,433	\$ 39,009	\$ (4,576)
TOTAL REVENUES	<u>34,433</u>	<u>-</u>	<u>34,433</u>	<u>39,009</u>	<u>(4,576)</u>
EXPENDITURES					
Salaries and fringe	21,921	-	21,921	22,346	(425)
Other operating expenses	9,525	-	9,525	13,278	(3,753)
Indirect cost	2,987	-	2,987	3,385	(398)
TOTAL EXPENDITURES	<u>34,433</u>	<u>-</u>	<u>34,433</u>	<u>39,009</u>	<u>(4,576)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
OUTPATIENT UNHSI (460)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 27,571	\$ -	\$ 27,571	\$ 27,571	\$ -
Medicaid DSPS fees	1,173	-	1,173	-	1,173
Intra/inter agency transaction	10,098	-	10,098	10,098	-
TOTAL REVENUES	<u>38,842</u>	<u>-</u>	<u>38,842</u>	<u>37,669</u>	<u>1,173</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - restricted prior year program income	-	219	219	219	-
TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>38,842</u>	<u>219</u>	<u>39,061</u>	<u>37,888</u>	<u>1,173</u>
EXPENDITURES					
Salaries and fringe	26,068	-	26,068	26,068	-
Other operating expenses	8,533	-	8,533	8,533	-
Indirect cost	3,287	-	3,287	3,287	-
TOTAL EXPENDITURES	<u>37,888</u>	<u>-</u>	<u>37,888</u>	<u>37,888</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	954	219	1,173	-	1,173
OTHER FINANCING (USES)					
Transfer to fund balance - restricted prior year program income	-	(1,173)	(1,173)	-	(1,173)
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	954	(954)	-	-	-
FUND BALANCE, BEGINNING OF YEAR	219	-	219	-	219
TRANSFER OUT PRIOR YEAR PROGRAM INCOME	-	(219)	(219)	-	(219)
TRANSFER IN PRIOR YEAR PROGRAM INCOME	-	1,173	1,173	-	1,173
FUND BALANCE, END OF YEAR	<u>\$ 1,173</u>	<u>\$ -</u>	<u>\$ 1,173</u>	<u>\$ -</u>	<u>\$ 1,173</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
OUTPATIENT UNHSI AUDIO (461)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 51,606	\$ -	\$ 51,606	\$ 51,606	\$ -
TOTAL REVENUES	<u>51,606</u>	<u>-</u>	<u>51,606</u>	<u>51,606</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	46,264	-	46,264	46,264	-
Other operating expenses	865	-	865	865	-
Indirect cost	<u>4,477</u>	<u>-</u>	<u>4,477</u>	<u>4,477</u>	<u>-</u>
TOTAL EXPENDITURES	<u>51,606</u>	<u>-</u>	<u>51,606</u>	<u>51,606</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
STATE BREAST AND CERVICAL CANCER (464)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 133,480	\$ -	\$ 133,480	\$ 133,480	\$ -
TOTAL REVENUES	<u>133,480</u>	<u>-</u>	<u>133,480</u>	<u>133,480</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	6,635	-	6,635	6,635	-
Other operating expenses	158,218	(42,954)	115,264	115,264	-
Indirect cost	11,581	-	11,581	11,581	-
TOTAL EXPENDITURES	<u>176,434</u>	<u>(42,954)</u>	<u>133,480</u>	<u>133,480</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(42,954)	42,954	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>42,954</u>	<u>(42,954)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
HEALTH PROMOTION INITIATIVE (466)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 65,500	\$ -	\$ 65,500	\$ 65,500	\$ -
TOTAL REVENUES	<u>65,500</u>	<u>-</u>	<u>65,500</u>	<u>65,500</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	45,762	-	45,762	45,762	-
Other operating expenses	14,056	-	14,056	14,056	-
Indirect cost	<u>5,682</u>	<u>-</u>	<u>5,682</u>	<u>5,682</u>	<u>-</u>
TOTAL EXPENDITURES	<u>65,500</u>	<u>-</u>	<u>65,500</u>	<u>65,500</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
PERINATAL PLANNING (502)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra/interagency transactions	\$ 527	\$ -	\$ 527	\$ 527	\$ -
Grant in aid	88,971	-	88,971	88,971	-
TOTAL REVENUES	<u>89,498</u>	<u>-</u>	<u>89,498</u>	<u>89,498</u>	<u>-</u>
EXPENDITURES					
Salaries	78,826	-	78,826	78,826	-
Other operating expenses	2,907	-	2,907	2,907	-
Indirect cost	7,765	-	7,765	7,765	-
TOTAL EXPENDITURES	<u>89,498</u>	<u>-</u>	<u>89,498</u>	<u>89,498</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
INFANTS AND TODDLERS WITH DISABILITIES (543)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 391,191	\$ -	\$ 391,191	\$ 391,191	\$ -
Outpatient Medicaid fees	<u>58,011</u>	<u>-</u>	<u>58,011</u>	<u>-</u>	<u>58,011</u>
TOTAL REVENUES	<u>449,202</u>	<u>-</u>	<u>449,202</u>	<u>391,191</u>	<u>58,011</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - restricted prior year program income	<u>-</u>	<u>91,483</u>	<u>91,483</u>	<u>91,482</u>	<u>1</u>
TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>449,202</u>	<u>91,483</u>	<u>540,685</u>	<u>482,673</u>	<u>58,012</u>
EXPENDITURES					
Salaries and fringe	407,107	-	407,107	407,107	-
Other operating expenses	33,690	-	33,690	33,690	-
Indirect cost	<u>41,877</u>	<u>-</u>	<u>41,877</u>	<u>41,876</u>	<u>1</u>
TOTAL EXPENDITURES	<u>482,674</u>	<u>-</u>	<u>482,674</u>	<u>482,673</u>	<u>1</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	(33,472)	91,483	58,011	-	58,011
OTHER FINANCING (USES)					
Transfer to fund balance - restricted prior year program income	<u>-</u>	<u>(58,011)</u>	<u>(58,011)</u>	<u>-</u>	<u>(58,011)</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	(33,472)	33,472	-	-	-
FUND BALANCE, BEGINNING OF YEAR	91,483	-	91,483	-	91,483
TRANSFER OUT PRIOR YEAR PROGRAM INCOME	-	(91,483)	(91,483)	-	(91,483)
TRANSFER IN PRIOR YEAR PROGRAM INCOME	<u>-</u>	<u>58,011</u>	<u>58,011</u>	<u>-</u>	<u>58,011</u>
FUND BALANCE, END OF YEAR	<u>\$ 58,011</u>	<u>\$ -</u>	<u>\$ 58,011</u>	<u>\$ -</u>	<u>\$ 58,011</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
CHILDHOOD ASTHMA PROGRAM (552)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Non-qualifying local funds	\$ 27,000	\$ -	\$ 27,000	\$ 27,000	\$ -
TOTAL REVENUES	<u>27,000</u>	<u>-</u>	<u>27,000</u>	<u>27,000</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	21,572	-	21,572	24,657	(3,085)
Indirect cost	<u>2,049</u>	<u>-</u>	<u>2,049</u>	<u>2,343</u>	<u>(294)</u>
TOTAL EXPENDITURES	<u>23,621</u>	<u>-</u>	<u>23,621</u>	<u>27,000</u>	<u>(3,379)</u>
EXCESS REVENUES OVER EXPENDITURES	3,379	-	3,379	-	3,379
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 3,379</u>	<u>\$ -</u>	<u>\$ 3,379</u>	<u>\$ -</u>	<u>\$ 3,379</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
HOSPITAL PREPAREDNESS PROGRAM (566)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 95,250	\$ -	\$ 95,250	\$ 95,250	\$ -
TOTAL REVENUES	<u>95,250</u>	<u>-</u>	<u>95,250</u>	<u>95,250</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	46,857	-	46,857	46,857	-
Other operating expenses	40,129	-	40,129	40,129	-
Indirect cost	8,264	-	8,264	8,264	-
TOTAL EXPENDITURES	<u>95,250</u>	<u>-</u>	<u>95,250</u>	<u>95,250</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
AHYD PROGRAMS OF EXCELLENCE (589)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra/interagency transactions	\$ 2,837	\$ -	\$ 2,837	\$ 2,837	\$ -
Grant-in-aid	<u>102,700</u>	<u>-</u>	<u>102,700</u>	<u>102,700</u>	<u>-</u>
TOTAL REVENUES	<u>105,537</u>	<u>-</u>	<u>105,537</u>	<u>105,537</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	80,493	-	80,493	80,493	-
Other operating expenses	15,788	100	15,888	15,888	-
Indirect cost	<u>9,156</u>	<u>-</u>	<u>9,156</u>	<u>9,156</u>	<u>-</u>
TOTAL EXPENDITURES	<u>105,437</u>	<u>100</u>	<u>105,537</u>	<u>105,537</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	100	(100)	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 100</u>	<u>\$ (100)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 ENVIRONMENTAL HEALTH WORKFORCE PLAN (599)
 Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 61,227	\$ -	\$ 61,227	\$ 61,227	\$ -
TOTAL REVENUES	<u>61,227</u>	<u>-</u>	<u>61,227</u>	<u>61,227</u>	<u>-</u>
EXPENDITURES					
Intra/interagency transactions	<u>61,227</u>	<u>-</u>	<u>61,227</u>	<u>61,227</u>	<u>-</u>
TOTAL EXPENDITURES	<u>61,227</u>	<u>-</u>	<u>61,227</u>	<u>61,227</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
DISTRICT CADRE (613)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 139,749	\$ -	\$ 139,749	\$ 139,749	\$ -
TOTAL REVENUES	<u>139,749</u>	<u>-</u>	<u>139,749</u>	<u>139,749</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	44,691	-	44,691	44,691	-
Other operating expenses	82,934	-	82,934	82,934	-
Indirect costs	12,124	-	12,124	12,124	-
TOTAL EXPENDITURES	<u>139,749</u>	<u>-</u>	<u>139,749</u>	<u>139,749</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
E H R MEDICAID INCENTIVE PROGRAM (620)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Non-qualifying local funds	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - unassigned	-	31,328	31,328	\$ 31,328	-
TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>-</u>	<u>31,328</u>	<u>31,328</u>	<u>31,328</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	1,330	-	1,330	28,611	(27,281)
Indirect cost	126	-	126	2,717	(2,591)
TOTAL EXPENDITURES	<u>1,456</u>	<u>-</u>	<u>1,456</u>	<u>31,328</u>	<u>(29,872)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	(1,456)	31,328	29,872	-	29,872
OTHER FINANCING (USES)					
Transfer to fund balance - unassigned	-	(31,328)	(31,328)	-	(31,328)
EXCESS REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	(1,456)	-	(1,456)	-	(1,456)
FUND BALANCE, BEGINNING OF YEAR	31,328	-	31,328	-	31,328
TRANSFER OUT UNASSIGNED FUND BALANCE	-	(31,328)	(31,328)	-	(31,328)
TRANSFER IN UNASSIGNED FUND BALANCE	-	31,328	31,328	-	31,328
FUND BALANCE, END OF YEAR	<u>\$ 29,872</u>	<u>\$ -</u>	<u>\$ 29,872</u>	<u>\$ -</u>	<u>\$ 29,872</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
LARC INITIATIVE (623)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -
TOTAL REVENUES	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	86,451	-	86,451	86,451	-
Other operating expenses	14,182	(9,309)	4,873	4,873	-
Indirect costs	8,676	-	8,676	8,676	-
TOTAL EXPENDITURES	<u>109,309</u>	<u>(9,309)</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(9,309)	9,309	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>9,309</u>	<u>(9,309)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 DISTRICT PUBLIC HEALTH INFRASTRUCTURE & ACCREDITATION (627)
 Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 500	\$ -	\$ 500	\$ 500	\$ -
TOTAL REVENUES	<u>500</u>	<u>-</u>	<u>500</u>	<u>500</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	457	-	457	457	-
Indirect costs	<u>43</u>	<u>-</u>	<u>43</u>	<u>43</u>	<u>-</u>
TOTAL EXPENDITURES	<u>500</u>	<u>-</u>	<u>500</u>	<u>500</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
ARBOVIRAL SURVEILLANCE (633)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 100,914	\$ -	\$ 100,914	\$ 153,462	\$ (52,548)
TOTAL REVENUES	<u>100,914</u>	<u>-</u>	<u>100,914</u>	<u>153,462</u>	<u>(52,548)</u>
EXPENDITURES					
Salaries and fringe	45,452	-	45,452	51,975	(6,523)
Other operating expenses	46,707	-	46,707	88,909	(42,202)
Indirect costs	8,755	-	8,755	12,578	(3,823)
TOTAL EXPENDITURES	<u>100,914</u>	<u>-</u>	<u>100,914</u>	<u>153,462</u>	<u>(52,548)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
IMPROVING THE HEALTH OF GEORGIANS THROUGH PREVENTION
AND MANAGEMENT OF DIABETES, HEART DISEASE & STROKE (640)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
TOTAL REVENUES	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	5,621	-	5,621	5,621	-
Other operating expenses	7,737	341	8,078	8,078	-
Indirect costs	1,301	-	1,301	1,301	-
TOTAL EXPENDITURES	<u>14,659</u>	<u>341</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	341	(341)	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 341</u>	<u>\$ (341)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
HUMAN PAPILOMA VIRUS (HPV) CANCER RELATED ED (641)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -
TOTAL REVENUES	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	2,283	-	2,283	2,283	-
Indirect costs	<u>217</u>	<u>-</u>	<u>217</u>	<u>217</u>	<u>-</u>
TOTAL EXPENDITURES	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
WIC DIRECT (643)
Year Ended June 30, 2019

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 348,869	\$ -	\$ 348,869	\$ 361,056	\$ (12,187)
TOTAL REVENUES	<u>348,869</u>	<u>-</u>	<u>348,869</u>	<u>361,056</u>	<u>(12,187)</u>
EXPENDITURES					
Equipment	4,655	(1,151)	3,504	3,717	(213)
Other operating expenses	182,619	2,813	185,432	192,390	(6,958)
Indirect costs	159,933	-	159,933	164,949	(5,016)
TOTAL EXPENDITURES	<u>347,207</u>	<u>1,662</u>	<u>348,869</u>	<u>361,056</u>	<u>(12,187)</u>
EXCESS REVENUES OVER EXPENDITURES	<u>1,662</u>	<u>(1,662)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, BEGINNING OF YEAR	<u>1,151</u>	<u>(1,151)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,813</u>	<u>\$ (2,813)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF AUDITOR'S PROPOSED FINANCIAL SETTLEMENT
Year Ended June 30, 2019

No financial settlement.

See independent auditor's report.

GOVERNMENTAL AUDITING STANDARDS REQUIREMENTS

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors
Lowndes County Board of Health
A Component Unit of Lowndes County

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Lowndes 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 Lowndes County Board of Health's basic financial statements, and have issued our report thereon dated February 25, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lowndes County Board of Health's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lowndes County Board of Health's internal control. Accordingly, we do not express an opinion on the effectiveness of Lowndes 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. We consider the deficiency described in the accompanying schedule of findings and responses as item 2019-001 to be a significant deficiency.

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

Lowndes County Board of Health Response to Finding

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

Purpose of this Report

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

ROBERT BAKER and ASSOCIATES

Handwritten signature of Robert Baker and Associates in cursive script.

Albany, Georgia
February 25, 2020

SINGLE AUDIT SECTION

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors
Lowndes County Board of Health
A Component Unit of Lowndes County

Report on Compliance for Each Major Federal Program

We have audited Lowndes 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 Lowndes County Board of Health's major federal programs for the year ended June 30, 2019. Lowndes 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 Lowndes 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 Lowndes 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 Lowndes County Board of Health's compliance.

Opinion on Each Major Federal Program

In our opinion, Lowndes 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 the Lowndes 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 Lowndes 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 OMB Circular A-133, 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 Lowndes 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

ROBERT BAKER and ASSOCIATES


Albany, Georgia
February 25, 2020

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2019

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified
 Internal control over financial reporting
 Material weaknesses identified? _____ Yes X No
 Significant deficiencies identified not
 considered to be material weaknesses? X Yes _____ None reported
 Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs
 Material weaknesses identified? _____ Yes X No
 Significant deficiencies identified not
 considered to be material weaknesses? _____ Yes X None reported

Type of auditor’s report issued on compliance
 for major programs: Unmodified

Any audit findings disclosed that are required to be reported
 in accordance with 2 CFR 200.516(a) _____ Yes X No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.557	WIC

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

Auditee considered a low risk auditee X Yes _____ No

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

Section II – Financial Statement Findings and Responses

Significant Deficiencies – Not Considered a Material Weakness

2019-001 Quarterly Board Meetings

Criteria:

The Georgia State law, Section 31-3-4 requires that the Board of Health meet no less frequently than quarterly during each fiscal year.

Condition:

The Board of Health did not meet the requirement of the state law and failed to meet four times during the fiscal year.

Cause of Condition:

Board members not attending the quarterly scheduled meetings that are set up for the fiscal year.

Effect of Condition:

The Board limited their ability to provide proper stewardship over state and county funds.

Recommendation:

We recommend that the Board meet no less frequently than quarterly in accordance with the Georgia State law.

Response of Management:

The Lowndes County Board of Health management concurs with this finding and is educating the Board members concerning the Georgia State Law and the requirement to meet quarterly and to be sure to attend meetings.

Prior Year Findings:

This was not a prior year finding.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

Prior Year Findings and Questioned Cost:

No matters were reported.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2019

	Federal CFDA Number	Pass Through Grantor Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Ryan White III (Part C)	93.918	N/A	\$ 162,930
Ryan White III (Part C)	93.918		<u>368,417</u>
			<u>531,347</u>
Passed through the State Department of Public Health			
		N/A	
Public Health Emergency Preparedness (PHEP)	93.069		<u>424,076</u>
			<u>424,076</u>
Hospital Preparedness Program (HPP)	93.074		<u>95,250</u>
			<u>95,250</u>
Rape Prevention Education	93.136		<u>33,000</u>
			<u>33,000</u>
Tobacco Use Prevention	93.305		<u>12,000</u>
			<u>12,000</u>
Improving the Health of GA through Prevention and Management of Diabetes, Heart Disease & Stroke	93.426		<u>15,000</u>
			<u>15,000</u>
Arboviral Surveillance Support	93.521		<u>100,914</u>
			<u>100,914</u>
Immunization Action Plan	93.539		<u>68,756</u>
			<u>68,756</u>
Adolescent Health & Youth Development	93.558		102,700
Family Planning - TANF	93.558		<u>489,200</u>
			<u>591,900</u>
Employee Worksite Wellness Program	93.758		6,812
District Public Health Infrastructure & Accreditation	93.758		500
Hypertension Management & Outreach Initiative	93.758		<u>168,051</u>
			<u>175,363</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
Year Ended June 30, 2019

	Federal CFDA Number	Pass Through Grantor Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
		N/A	
Breast & Cervical Cancer Program (BCCP)	93.898		210,700
Human Papilloma Virus (HPV) Cancer Related Ed	93.898		<u>2,500</u>
			<u>213,200</u>
Ryan White Part B HIV Care and Support	93.917		<u>495,018</u>
			<u>495,018</u>
HIV/AIDS Substance Abuse	93.940		<u>133,841</u>
			<u>133,841</u>
STD Preventive Clinical Services	93.977		21,618
Georgia STD AAPPS Project	93.977		<u>2,000</u>
			<u>23,618</u>
Comprehensive Child Health	93.994		51,606
Infant Mortality Perinatal Initiative	93.994		196,303
Perinatal Planning	93.994		88,971
CMS Clinics	93.994		<u>377,536</u>
			<u>714,416</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>\$ 3,627,699</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed through the State Department of Public Health			
Breastfeeding Peer Counseling	10.557	N/A	\$ 10,274
WIC	10.557		<u>1,877,874</u>
TOTAL DEPARTMENT OF AGRICULTURE			<u>\$ 1,888,148</u>
U.S. DEPARTMENT OF EDUCATION			
Passed through the State Department of Public Health			
Infants and Toddlers with Disabilities	84.181	N/A	<u>\$ 391,191</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Housing Opportunities for Persons with Aids	14.241	N/A	<u>\$ 187,032</u>
Total Federal Expenditures			<u>\$ 6,094,070</u>

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
Year Ended June 30, 2019

Notes to the Schedule of Expenditures of Federal Awards

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Lowndes 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 the Title 2 U.S. U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Catalog of Domestic Assistance (CFDA) numbers included in the accompanying Schedule were determined based on the program name, review of grant contract information and the Office of Management and Budget's Catalog of Federal Domestic Assistance. Because the Schedule presents only a select portion of the operations of Lowndes County Board of Health, it is not intended to and does not present the financial position and changes in net assets of Lowndes County Board of Health.

The Georgia Department of Public Health does not assign contract numbers to their master contracts.

Note B – Summary of Significant Accounting Policies

The Schedule is presented on the budgetary basis of accounting, therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note C – Indirect Cost Rate

Lowndes County Board of Health has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

See independent auditor's report.

OTHER STATE REQUIREMENTS

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
Year Ended June 30, 2019

Passed through the Georgia Department of Public Health	Program Number	Revenue	Expenditures	Due (To) From State
Public Health	001	\$ 2,503,174	\$ 2,503,174	\$ 316,507
WIC Nutrition Education	007	14,964	14,964	2,294
WIC Breast Feeding	009	4,104	4,104	809
Children 1st - 2	024	235,696	235,696	13,094
Genetics	027	114,829	114,829	11,459
TB Case Management	031	178,146	178,146	25,308
HIV/Aids Substance Abuse	044	133,841	133,841	14,650
Breastest & More	056	210,700	210,700	69,001
Immunization	066	68,756	68,756	12,398
Oral Health	076	80,765	80,765	1,881
HIV District Rent	089	5,072	5,072	(138)
Ryan White II	094	495,018	495,018	29,496
Early Intervention	112	416,103	416,103	35,130
Infant Mortality Initiative	115	196,303	196,303	2,680
Hypertension Management & Outreach Initiative	170	168,051	168,051	10,810
Employee Worksite Wellness Program	208	6,812	6,812	297
EPI Capacity	245	57,051	57,051	-
BP1-5 Public Health Emergency Preparedness	270	424,076	424,076	48,022
EPI Capacity Additional	280	15,000	15,000	-
STD Preventive Clinical Services	283	21,618	21,618	4,617
Family Planning District Cadre Position Realignment	291	95,122	95,122	19,889
WIC Cost Pool	301	1,475,504	1,475,504	126,868
Breastfeeding Peer Counseling	329	10,274	10,274	(500)
Step-Up Step-In	348	33,000	33,000	-
GA STD AAPPS Project	367	2,000	2,000	-
Family Planning - TANF	401	489,200	489,200	-
State Cervical Cancer	405	75,854	75,854	59,543

See independent auditor's report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE - CONTINUED
Year Ended June 30, 2019

		<u>Revenue</u>	<u>Expenditures</u>	Due (To) From <u>State</u>
CMS Clinics	409	699,140	699,140	(21,493)
Tobacco Use Prevention	417	12,000	12,000	-
WIC Dietetic Internship Supplemental Program	443	34,433	34,433	(3,680)
Outpatient UNHSI	460	27,571	27,571	5
Outpatient UNHSI Audio	461	51,606	51,606	(287)
State Breast & Cervical Cancer	464	133,480	133,480	7,987
Health Promotion Initiative	466	65,500	65,500	640
Perinatal Planning	502	88,971	88,971	(66)
Infants & Toddlers w/Disabilities	543	391,191	391,191	55,579
HPP	566	95,250	95,250	8,858
AHYD Programs of Excellence	589	102,700	102,700	8,537
Environmental Health Workforce Plan	599	61,227	61,227	-
District 8-1 Lowndes County Admin CADRE	613	139,749	139,749	20,577
LARC Initiative	623	100,000	100,000	23,195
District Public Health Infrastructure & Accreditation	627	500	500	43
Arboviral Surveillance Support	633	100,914	100,914	73,605
Improving the Health of GA - Diabetes, Heart Disease & Stroke	640	15,000	15,000	15,000
Human Papilloma Virus Cancer Related Ed	641	2,500	2,500	1,266
WIC Direct	643	348,869	348,869	56,285
		<u>348,869</u>	<u>348,869</u>	<u>56,285</u>
Total		<u>\$ 10,001,634</u>	<u>\$ 10,001,634</u>	<u>\$ 1,050,166</u>

See independent auditor's report.