

FLOYD COUNTY HEALTH DEPARTMENT

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

*2 CFR 200 SINGLE AUDIT ENGAGEMENT
REPORTING PACKAGE*

JUNE 30, 2019

FLOYD COUNTY HEALTH DEPARTMENT

A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

*2 CFR 200 SINGLE AUDIT ENGAGEMENT
REPORTING PACKAGE*

FOR THE YEAR ENDED

JUNE 30, 2019

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

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Mailing addresses:
Post Office Box 1614
Rome, Georgia 30162-1614

**ReadMartin&Slickman,
Certified Public Accountants, LLP**

Business locations:
201 E. 1st Street
Rome, Georgia 30161
706.291.7390

rms-cpas.com

Post Office Box T
Cedartown, Georgia 30125

405 N. Main Street
Cedartown, Georgia 30125
770.748.0910

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Floyd County Health Department
Rome, Georgia

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Floyd County Health Department, as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparisons for the General Fund, WIC Cost Pool, Federal Funds Title III Ryan White, Children's Medical Services Cost Pool, and WIC Direct Costs Funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of proportionate share of net pension liability-employees' retirement system, schedule of contributions-employees' retirement system, schedule of proportionate share of net OPEB liability-state OPEB fund, schedule of contributions-state OPEB fund, schedule of proportionate share of net OPEB liability-SEAD OPEB plan, and schedule of contributions-SEAD OPEB plan on pages 9-15 and 60-68 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 Floyd County Health Department's basic financial statements. The combining and individual nonmajor fund financial statements and schedule of state awards expended 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 is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the schedule of state awards expended 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.

Board of Directors
Floyd County Health Department
Page Three

In our opinion, the combining and individual nonmajor fund financial statements, the schedule of state awards expended, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2020, on our consideration of the Floyd County Health Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Floyd County Health Department's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Floyd County Health Department's internal control over financial reporting and compliance.

Reed Martin + Shekman CPA LLP

Rome, Georgia

January 8, 2020



Mailing addresses:
Post Office Box 1614
Rome, Georgia 30162-1614

**ReadMartin&Slickman,
Certified Public Accountants, LLP**

Business locations:
201 E. 1st Street
Rome, Georgia 30161
706.291.7390

rms-cpas.com

Post Office Box T
Cedartown, Georgia 30125

405 N. Main Street
Cedartown, Georgia 30125
770.748.0910

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

Board of Directors
Floyd County Health Department
Rome, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Floyd County Health Department, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Health Department's basic financial statements, and have issued our report thereon dated January 8, 2020.

Internal Control over Financial Reporting

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

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

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

as items 2019-001 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Floyd County Health Department's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2019-001.

Floyd County Health Department's Response to Findings

Floyd County Health Department's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Floyd County Health Department's response was 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.

Read Martin + Shekman CPA LLP

Rome, Georgia

January 8, 2020

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019

General Overview

Strategies and Objectives

The Board of Health's primary objective is to deliver a range of cost effective public health services that promote health, prevent disease, and improve the quality of life for the people of Floyd County. These services include:

- family planning
- immunizations
- nutritional services
- environmental
- vital statistics
- case management

Risk Management

The Board of Health's management has identified the following potential risks that may influence the future financial position of the Board of Health:

- Growth of managed care systems, implementation of the Affordable Care Act, privatization of traditionally government operated programs, consolidation of funding streams, significant reductions in State funding, and changes in federal funding patterns all combine to drastically affect the financial position of the Board of Health and the programs it executes for the residents of Floyd County.
- Changing technology, demographic changes and diverse ethnic groups' population growth has resulted in changes in community health needs, trends, and service offerings all putting pressure on traditional public health practices and threatening the financial health of the Board of Health. The Board of Health is constantly evaluating its services and financial position to mitigate the risk.

Board of Health Financial Performance

The following financial information is based on audited Financial Statements FY18 and FY19:

Overview of the Financial Statements

Management's Discussion and Analysis introduces the Health Department's basic financial statements. The basic financial statements include: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. The Health Department also includes schedules of completed contracts, primarily for the benefit of the grantor/contractor of those contracts.

Government-wide Financial Statements

The financial reporting package includes two government-wide financial statements. These statements provide both long-term and short-term information about the Health Department's overall financial

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019

Government-wide Financial Statements (Continued)

condition. Financial reporting on the government-wide level uses the accrual basis of accounting, a basis of accounting used by most private sector entities. Additionally, elimination of internal activity is made in these statements.

The first of these government-wide statements is the Statement of Net Position. This statement is simply a balance sheet showing the assets and liabilities of the Health Department. The difference between the total assets and total liabilities is called the net position. Over time, consistent increases or decreases in net position would give an indication as to whether the financial conditions of the Health Department are improving or deteriorating. Other non-financial factors could significantly affect the financial condition of the Health Department as described in the Risk Management section of this report.

The second government-wide statement is the Statement of Activities, which reports how the Health Department's net position changed during the current fiscal year. Revenues and expenses are reported when earned or incurred and not just when cash is received or paid. The statement of activities is intended to show how different types of funding are used to meet the Health Department's overall goal of providing quality public health services. Funding for these services are primarily provided by three general sources of income: grants and contracts from federal or state agencies, fees charged for services provided and local funding received indirectly from the county's tax base. This statement indicates how much of the financial burden of providing these services is borne by the taxpayers of Floyd County.

Fund Financial Statements

A fund is an accountable unit used to maintain control over resources segregated for specific activities or objectives. The Health Department uses funds to account for its financial activities primarily to demonstrate its compliance with finance related laws and regulations. Within the basic financial statements, fund financial statements report activity of the largest funds separately with the smaller funds combined into a total column. Smaller fund activity is shown separately in the combining and individual fund statement section.

The Health Department has two kinds of funds: *Governmental and Proprietary*

Governmental funds, which can be further broken down into the general fund and special revenue funds, are the first of the two kinds of funds. Special revenue funds account for financial activity that is required by a law or regulation to be kept separate and not commingled with other funds. The general fund accounts for all other activity that is not required to be reported in special revenue funds. The focus of governmental funds is on the short-term financial condition of the entity. This focus is in direct contrast to that of the government-wide statements. A reconciliation is provided to help the reader understand the difference between the two perspectives.

Proprietary funds are the second kind of the Health Department's funds. The Health Department has an internal service fund, which is a type of proprietary fund. It is used to provide a central service to other funds on a cost reimbursement basis. The activities of the internal service fund are accounted for on a full accrual basis of accounting. This means that the transactions are accounted for in the same manner as a for profit entity. Since the internal service fund only accounts for the government funds of the Health Department, it is included in the governmental activities of the government-wide financial statements.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019

Government-wide Versus Fund Level Financial Statements

The financial information provided by the fund level statements of the Health Department closely resembles the government-wide statements with three exceptions:

- 1) The presentation of the information is different, as described above.
- 2) The Internal Service Fund is presented separately at the fund level and combined in the governmental funds at the government-wide level.
- 3) Long-term debt is presented at the government-wide level whereas only short-term obligations are recorded at the fund level.

Net Position

Net position is assets plus deferred outflow of resources, less liabilities, less deferred inflows of resources. It consists of both restricted and unrestricted balances. Restricted net balances must be used for a specific purpose or within a specific time as dictated by the grantor of the contract or grant. Unrestricted net balances have no restrictions on their usage. The balances of each are as follows:

Restricted Net Position -	\$ 199,408
Unrestricted Net Position -	<u>(5,175,420)</u>
Total Net Position	<u>\$ (4,976,012)</u>

Budgets

Original-to-final budget variances are common in the public health sector due to frequent changes in state and federal funding. Variances in original and final budgets are presented for all major funds in the basic financial section of the financial statements.

Operating Result

The operating result for the FY18 – FY19 (General Fund) financial year is an increase in fund balance of \$265,052 bringing it to \$2,533,023.

Operating results for the Health Department presented on the full accrual basis of accounting as shown in the Statement of Activities were similar to those results achieved in the general fund and total government funds. The change in net position for the FY18 – FY19 was a \$4,482,405 increase.

The Board of Health set the asset capitalization limit at \$5,000 or more. There are seventy at this limit that require reporting, sixty-seven prior year and three current year entries.

Total Revenue

As illustrated in Figure 2, the Board of Health derives approximately 60% of its revenue from State Government. Floyd Health Department received \$914,751 from the Federal government under the Women, Infants, and Children (WIC) program to cover the salary and fringe of its WIC personnel. This is not reflected in these chart numbers. Floyd County funds 7% and the Board of Health generates 16% through service delivery and Medicaid fees. The remaining 17% comes from the revenue maximization

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019

Total Revenue (Continued)

program and interest bearing accounts. Total revenue for the year ending June 30, 2019 was higher for the general fund by \$212,985 at \$4,569,062 than the final budget of \$4,356,077. Total revenue was \$75,616 lower than the previous year.

Total Expenditures

As illustrated in Figure 1, the Board of Health's core functions as a public health population based health education and prevention service provider, the main expenditure items during the year were typically employee and administrative in nature. Total expenditures of \$4,304,010 were \$52,067 lower than the final budget of \$4,356,077. Total expenditures of \$4,304,010 during the year was a decrease of \$13,965 from the previous year primarily due to less equipment expenditures.

Liquidity

Liquidity is the ability of the Board of Health to satisfy its short-term debt as they fall due. As the Statement of Net Position shows, the Board of Health had total assets of \$10,959,839 and liabilities of \$14,689,607 which includes pensions and other post-employment benefits. In FY18 the total assets were \$8,530,368 and total liabilities were \$18,328,815.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019

Summarized Financial Information

	<u>2019</u>	<u>2018</u>
Total Assets	\$ 10,959,839	\$ 8,530,368
Deferred Outflows of Resources	<u>2,807,638</u>	<u>2,338,273</u>
Current Liabilities	1,782,300	\$ 1,585,581
Long-term liabilities	<u>12,907,307</u>	<u>16,743,234</u>
	14,689,607	18,328,815
Deferred Inflows of Resources	<u>\$ 4,053,882</u>	<u>\$ 2,089,145</u>
Net Position:		
Investment in capital assets, net of related debt	\$ 199,408	\$ 226,751
Restricted Net Position	0	0
Unrestricted Net Position	<u>(5,175,420)</u>	<u>(9,776,070)</u>
Total Net Position	<u>\$ (4,976,012)</u>	<u>\$ (9,549,319)</u>
Revenues:		
Program revenues:		
Charges of Services	<u>\$ 745,549</u>	<u>\$ 825,229</u>
Operating Grants, Contributions & Interest	<u>12,921,877</u>	<u>13,572,791</u>
General Revenues:		
County Funding	\$ 300,000	\$ 300,000
Interest Earned	9,614	547
Miscellaneous	<u>1,249,142</u>	<u>1,551,074</u>
Total General Revenue	<u>1,558,756</u>	<u>1,851,621</u>
Total Revenues	<u>\$15,226,182</u>	<u>\$16,249,641</u>
Health and Welfare Program Expenses:		
Direct Salaries	\$ 4,450,619	\$ 5,838,295
Fringe Benefits	226,175	1,686,506
Expendable supplies	116,047	206,515
Intergovernmental expenses	1,498,869	1,311,079
Other operating	<u>4,452,067</u>	<u>3,908,677</u>
Total Expenses	<u>\$ 10,743,777</u>	<u>\$ 12,951,072</u>
Change in Net Position	<u>\$ 4,482,405</u>	<u>\$ 3,298,569</u>

FIGURE 1
FLOYD COUNTY PUBLIC HEALTH
***FY 2019 ACTUAL EXPENDITURES**

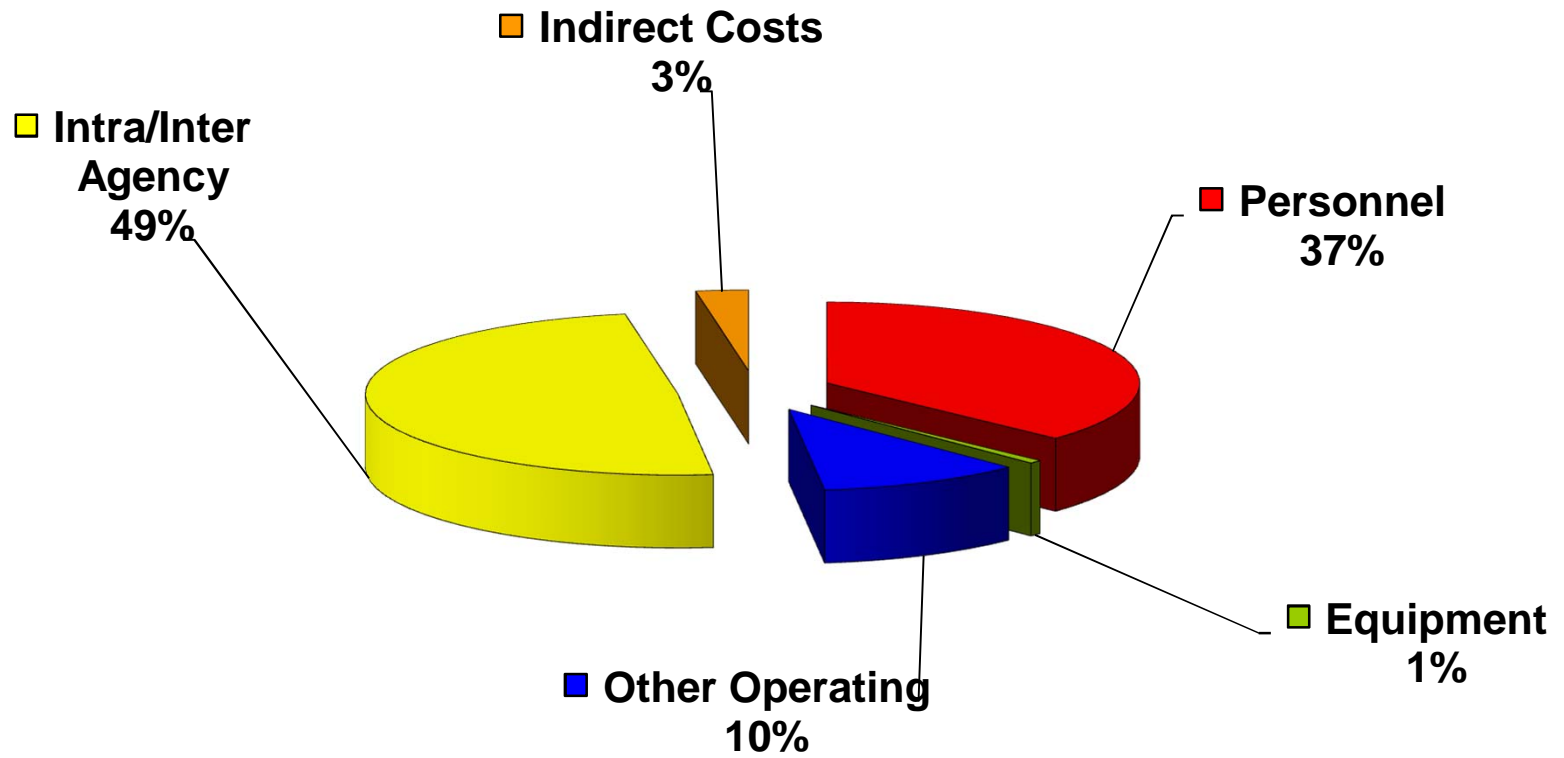
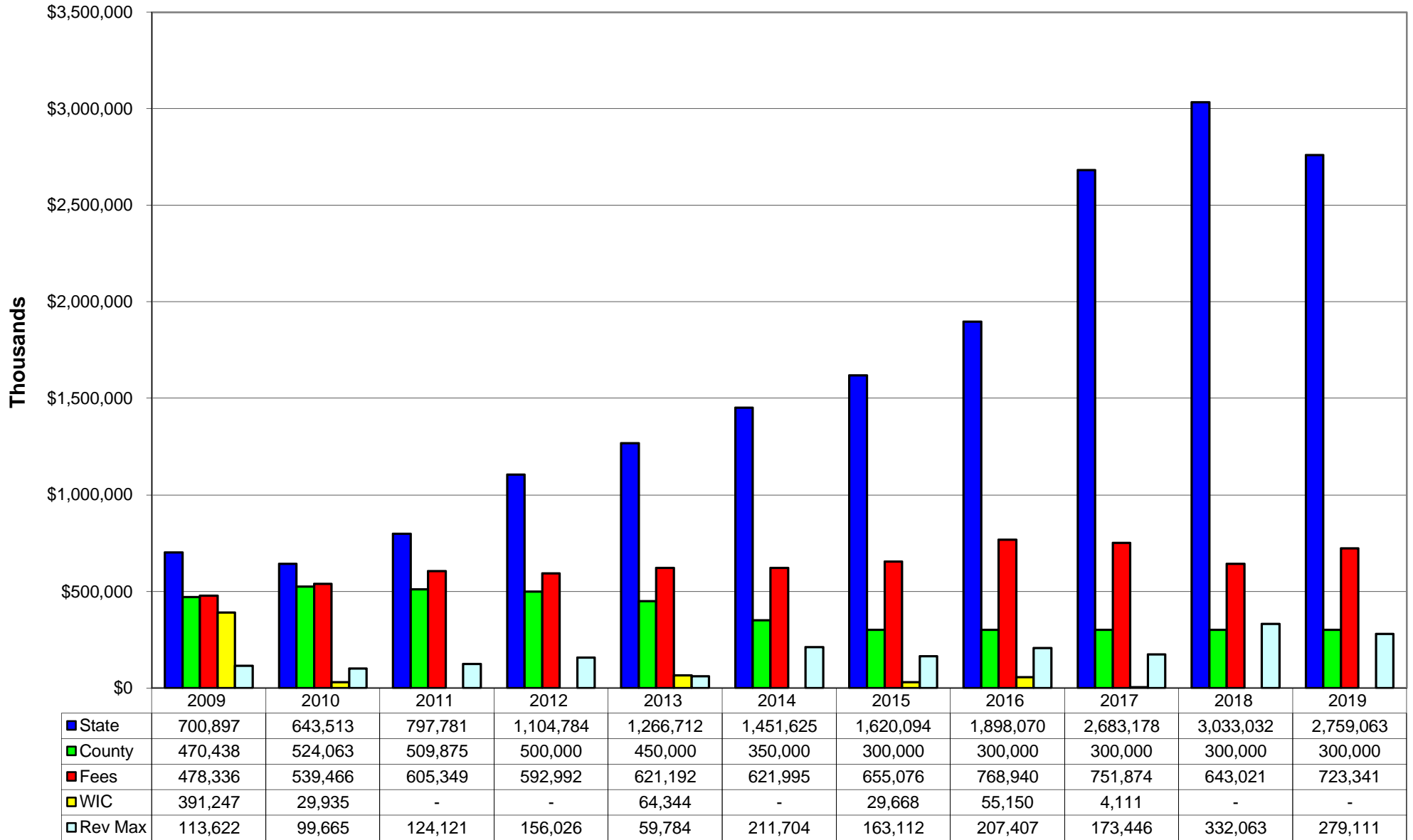


FIGURE 2
FLOYD COUNTY HEALTH DEPARTMENT
PRIMARY FUNDING SOURCES FY 2009 - FY 2019



FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2019

	GOVERNMENTAL ACTIVITIES
ASSETS	
Current Assets:	
Cash	\$ 9,123,370
Accounts receivable	318,392
Due from other governments	1,231,980
Inventory	65,394
Prepaid expenses	21,295
Capital Assets	
Depreciable capital assets, net	199,408
TOTAL ASSETS	10,959,839
DEFERRED OUTFLOWS OF RESOURCES	
Related to pension benefits	1,815,150
Related to other post-employment benefits	992,488
	2,807,638
LIABILITIES	
Current Liabilities:	
Accounts payable	299,475
Due to other governments	1,105,659
Other liabilities	377,166
Long-Term Liabilities:	
Compensated absences payable	384,782
Net pension liability	8,224,039
Net other post-employment benefits liability	4,298,486
TOTAL LIABILITIES	14,689,607
DEFERRED INFLOWS OF RESOURCES	
Related to pension benefits	834,061
Related to other post-employment benefits	3,219,821
	4,053,882
NET POSITION	
Restricted for:	
Investment in capital assets, net of related debt	199,408
Program activities	-
Unrestricted	(5,175,420)
TOTAL NET POSITION	\$ (4,976,012)

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the year ended June 30, 2019

	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES AND SALES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS & CONTRIBUTIONS	TOTAL GOVERNMENTAL ACTIVITIES
GOVERNMENTAL ACTIVITIES:					
Direct salaries	\$ 4,450,619	\$ 308,844	\$ 5,352,899	\$ -	\$ 1,211,124
Fringe benefits	226,175	15,695	272,028	-	61,548
Expendable supplies	116,047	8,053	139,573	-	31,579
Intergovernmental expenses	1,498,869	104,012	1,802,737	-	407,880
Other operating	4,452,067	308,945	5,354,640	-	1,211,518
TOTAL GOVERNMENTAL ACTIVITIES	\$ 10,743,777	\$ 745,549	\$ 12,921,877	-	\$ 2,923,649
GENERAL REVENUES:					
					300,000
					9,614
					1,249,142
					1,558,756
					4,482,405
					(9,549,319)
					90,902
					(9,458,417)
					\$ (4,976,012)

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2019

	<u>GENERAL</u>	<u>WIC COST POOL</u>	<u>RYAN WHITE TITLE III</u>	<u>CMS COST POOL</u>	<u>WIC DIRECT COSTS</u>	<u>NON-MAJOR SPECIAL REVENUE</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
ASSETS							
Cash	\$ 2,316,793	\$ -	\$ 2,765,831	\$ 94,170	\$ 197,960	\$ 713,285	\$ 6,088,039
Accounts receivables	-	566	300,114	-	-	586	301,266
Due from other funds	237,201	-	-	-	-	5,727	242,928
Due from other governments	98,824	242,801	3	65,785	135,821	633,473	1,176,707
Prepaid expenses	1,529	-	-	-	-	5	1,534
Inventory, at cost	65,394	-	-	-	-	-	65,394
TOTAL ASSETS	<u>\$ 2,719,741</u>	<u>\$ 243,367</u>	<u>\$ 3,065,948</u>	<u>\$ 159,955</u>	<u>\$ 333,781</u>	<u>\$ 1,353,076</u>	<u>\$ 7,875,868</u>
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ 5,608	\$ -	\$ 182,642	\$ 20,928	\$ 8,978	\$ 62,297	\$ 280,453
Due to other funds	-	8,771	4,906	16,967	300,691	34,979	366,314
Due to other governments	181,110	85,981	17,103	124,723	11,759	419,079	839,755
Other liabilities	-	152,814	-	-	-	224,352	377,166
TOTAL LIABILITIES	<u>186,718</u>	<u>247,566</u>	<u>204,651</u>	<u>162,618</u>	<u>321,428</u>	<u>740,707</u>	<u>1,863,688</u>
FUND BALANCE							
Nonspendable for prepaid expenses	1,529	-	-	-	-	5	1,534
Nonspendable for inventory	65,394	-	-	-	-	-	65,394
Unassigned	2,466,100	(4,199)	2,861,297	(2,663)	12,353	612,364	5,945,252
TOTAL FUND BALANCE	<u>2,533,023</u>	<u>(4,199)</u>	<u>2,861,297</u>	<u>(2,663)</u>	<u>12,353</u>	<u>612,369</u>	<u>6,012,180</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,719,741</u>	<u>\$ 243,367</u>	<u>\$ 3,065,948</u>	<u>\$ 159,955</u>	<u>\$ 333,781</u>	<u>\$ 1,353,076</u>	<u>\$ 7,875,868</u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
June 30, 2019

Total Governmental Fund Balance		\$ 6,012,180
 Amounts reported for governmental activities in the statement of net position are different because		
 An internal service fund is used by management to provide central supporting services to District I, Unit I counties and programs. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.		
		2,965,951
 Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Cost	\$ 687,327	
Less accumulated depreciation	487,919	199,408
 Compensated absences are liabilities that are not due and payable in the current period and therefore are not reported in the fund level financial statements.		
		(384,782)
 Deferred outflows are not current resources and therefore are not reported in the fund level financial statements.		
		2,807,638
 Net pension obligations and net other post-retirement benefit liabilities are not due and payable in the current period and therefore are not reported in the fund level financial statements.		
		(12,522,525)
 Deferred inflows are not current resources and therefore are not reported in the fund level financial statements.		
		(4,053,882)
Net Position of Governmental Activities		\$ (4,976,012)

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2019

	<u>GENERAL</u>	<u>WIC COST POOL</u>	<u>RYAN WHITE TITLE III</u>	<u>CMS COST POOL</u>	<u>WIC DIRECT COSTS</u>	<u>NON-MAJOR SPECIAL REVENUE</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
REVENUES							
Grant-in-aid	\$ 2,759,063	\$ 2,323,633	\$ -	\$ 410,004	\$ 439,617	\$ 2,921,981	\$ 8,854,298
Contract revenue	-	-	4,059,267	-	-	171	4,059,438
County	300,000	-	-	-	-	-	300,000
Other local funds	7,843	-	-	-	-	-	7,843
Fees	430,938	-	16,565	-	-	1,350	448,853
Inter agency	22,974	-	-	-	-	-	22,974
Intra agency	225,102	-	-	37,684	-	195,202	457,988
Intra agency - Internal Service Fund	223,250	-	-	-	-	5,586	228,836
Vital record fees	211,135	-	-	-	-	-	211,135
Medicaid fees	81,268	-	4,293	-	-	-	85,561
Other income	307,489	-	100	-	-	2,043	309,632
TOTAL REVENUES	<u>4,569,062</u>	<u>2,323,633</u>	<u>4,080,225</u>	<u>447,688</u>	<u>439,617</u>	<u>3,126,333</u>	<u>14,986,558</u>
EXPENDITURES							
Direct salaries	999,781	1,408,018	160,841	103,025	-	718,685	3,390,350
Fringe benefits	591,379	820,371	79,842	61,862	-	383,378	1,936,832
Equipment	28,062	-	1,984	862	19,412	39,498	89,818
Inter agency	653,650	69,521	-	132,701	-	635,939	1,491,811
Intra agency	87,598	25,721	2,775	35,371	-	306,523	457,988
Intra agency - Internal Service Fund	1,488,992	-	56,559	38,804	204,522	425,075	2,213,952
Other operating expenses	454,548	-	2,547,096	75,063	210,875	669,686	3,957,268
TOTAL EXPENDITURES	<u>4,304,010</u>	<u>2,323,631</u>	<u>2,849,097</u>	<u>447,688</u>	<u>434,809</u>	<u>3,178,784</u>	<u>13,538,019</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>265,052</u>	<u>2</u>	<u>1,231,128</u>	<u>-</u>	<u>4,808</u>	<u>(52,451)</u>	<u>1,448,539</u>
NET CHANGE IN FUND BALANCE	265,052	2	1,231,128	-	4,808	(52,451)	1,448,539
FUND BALANCE AT BEGINNING OF YEAR	2,267,971	(4,201)	1,539,217	(2,663)	7,545	664,870	4,472,739
PRIOR PERIOD ADJUSTMENT	-	-	90,952	-	-	(50)	90,902
FUND BALANCE AT BEGINNING OF YEAR, AS RESTATED	<u>2,267,971</u>	<u>(4,201)</u>	<u>1,630,169</u>	<u>(2,663)</u>	<u>7,545</u>	<u>664,820</u>	<u>4,563,641</u>
FUND BALANCE AT END OF YEAR	<u>\$ 2,533,023</u>	<u>\$ (4,199)</u>	<u>\$ 2,861,297</u>	<u>\$ (2,663)</u>	<u>\$ 12,353</u>	<u>\$ 612,369</u>	<u>\$ 6,012,180</u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2019

Changes in Fund Balance - Total Governmental Funds:	\$	1,448,539
 Amounts reported for governmental activities in the statement of activities are different because		
 The internal service fund used by management to provide central supporting services to District I, Unit I counties and programs is not reported in the government-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.		
		720,654
 Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.		
		(27,343)
 Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Change in compensated absences		(8,559)
Change in pension liability and deferred outflows/inflows of resources		889,470
Change in total OPEB liability and deferred outflows/inflows of resources		1,459,644
		1,459,644
 Net changes in Net Position of Governmental Activities	 \$	 4,482,405

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 001 - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Grant-in-aid	\$ 2,940,173	\$ 2,950,456	\$ 2,759,063	\$ (191,393)
County	300,000	300,000	300,000	-
Other local funds	21,528	27,172	7,843	(19,329)
Fees	286,506	218,579	430,938	212,359
Inter agency	21,280	23,532	22,974	(558)
Intra agency	246,454	220,528	225,102	4,574
Intra agency - Internal Service Fund	18,415	210,290	223,250	12,960
Vital record fees	233,060	24,795	211,135	186,340
Medicaid fees	55,240	-	81,268	81,268
Other income	521,082	380,725	307,489	(73,236)
TOTAL REVENUES	4,643,738	4,356,077	4,569,062	212,985
EXPENDITURES				
Personnel Costs	1,879,932	1,613,594	1,591,160	22,434
Equipment	52,233	32,033	28,062	3,971
Inter agency	648,880	654,523	653,650	873
Intra agency	837,313	837,014	87,598	749,416
Intra agency - Internal Service Fund	748,892	741,526	1,488,992	(747,466)
Other operating expenses	476,488	477,387	454,548	22,839
TOTAL EXPENDITURES	4,643,738	4,356,077	4,304,010	52,067
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	265,052	265,052
NET CHANGE IN FUND BALANCE	-	-	265,052	
FUND BALANCE AT BEGINNING OF YEAR	-	-	2,267,971	
FUND BALANCE AT END OF YEAR	\$ -	\$ -	\$ 2,533,023	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 301 - WIC COST POOL
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>ORIGINAL</u>	<u>FINAL</u>		<u>VARIANCE</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>POSITIVE</u>
				<u>(NEGATIVE)</u>
REVENUES				
Grant-in-aid	\$ 618,775	\$ 2,351,871	\$ 2,323,633	\$ (28,238)
TOTAL REVENUES	<u>618,775</u>	<u>2,351,871</u>	<u>2,323,633</u>	<u>(28,238)</u>
EXPENDITURES				
Personnel Costs	612,005	2,255,268	2,228,389	26,879
Intra agency	6,770	96,603	25,721	70,882
Inter agency	-	-	69,521	(69,521)
TOTAL EXPENDITURES	<u>618,775</u>	<u>2,351,871</u>	<u>2,323,631</u>	<u>28,240</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
NET CHANGE IN FUND BALANCE	-	-	2	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>(4,201)</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,199)</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 362 - FEDERAL FUNDS TITLE III RYAN WHITE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Contract revenue	\$ 2,613,865	\$ 2,613,865	\$ 4,059,267	1,445,402
Fees	12,448	12,448	16,565	4,117
Medicaid fees	3,629	3,629	4,293	664
Miscellaneous	-	-	100	100
TOTAL REVENUES	<u>2,629,942</u>	<u>2,629,942</u>	<u>4,080,225</u>	<u>1,450,283</u>
EXPENDITURES				
Personnel Costs	221,715	221,715	240,683	(18,968)
Equipment	12,317	12,317	1,984	10,333
Intra agency	49,690	49,690	2,775	46,915
Intra agency - Internal Service Fund	60,601	60,601	56,559	4,042
Other operating expenses	2,285,619	2,285,619	2,547,096	(261,477)
TOTAL EXPENDITURES	<u>2,629,942</u>	<u>2,629,942</u>	<u>2,849,097</u>	<u>(219,155)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>1,231,128</u>	<u>1,231,128</u>
NET CHANGE IN FUND BALANCE	-	-	1,231,128	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>1,539,217</u>	
PRIOR PERIOD ADJUSTMENT	-	-	90,952	
FUND BALANCE, AS RESTATED	<u>-</u>	<u>-</u>	<u>1,630,169</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,861,297</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 409 - CHILDREN'S MEDICAL SERVICES COST POOL
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Grant-in-aid	\$ 420,635	\$ 420,635	\$ 410,004	\$ (10,631)
Intra agency	35,027	45,625	37,684	(7,941)
TOTAL REVENUES	455,662	466,260	447,688	(18,572)
EXPENDITURES				
Personnel Costs	163,799	164,889	164,887	2
Equipment	650	863	862	1
Inter agency	169,670	150,883	132,701	18,182
Intra agency	-	35,371	35,371	-
Intra agency - Internal Service Fund	29,444	38,804	38,804	-
Other operating expenses	92,099	75,450	75,063	387
TOTAL EXPENDITURES	455,662	466,260	447,688	18,572
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	
FUND BALANCE AT BEGINNING OF YEAR	-	-	(2,663)	
FUND BALANCE AT END OF YEAR	\$ -	\$ -	\$ (2,663)	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 643 - WIC DIRECT COSTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Grant-in-aid	\$ 130,657	\$ 505,430	\$ 439,617	\$ (65,813)
TOTAL REVENUES	<u>130,657</u>	<u>505,430</u>	<u>439,617</u>	<u>(65,813)</u>
EXPENDITURES				
Equipment	3,000	19,925	19,412	513
Intra agency - Internal Service Fund	52,453	204,522	204,522	-
Other operating expenses	75,204	280,983	210,875	70,108
TOTAL EXPENDITURES	<u>130,657</u>	<u>505,430</u>	<u>434,809</u>	<u>70,621</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>4,808</u>	<u>4,808</u>
NET CHANGE IN FUND BALANCE	-	-	4,808	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>7,545</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,353</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2019

	195 INTERNAL SERVICE FUND
ASSETS	
Cash	\$ 3,035,331
Accounts Receivable	17,126
Prepaid Assets	19,761
Due from other funds	320,506
Due from other governments	55,273
TOTAL ASSETS	3,447,997
LIABILITIES	
Accounts payable	19,022
Due to other funds	197,120
Due to other governments	265,904
TOTAL LIABILITIES	482,046
NET ASSETS	
Unassigned	2,965,951
TOTAL NET POSITION	\$ 2,965,951

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2019

	195 INTERNAL SERVICE FUND
OPERATING REVENUES	
Charges for services	\$ -
Contract revenue	8,141
Miscellaneous	784
TOTAL OPERATING REVENUES	8,925
OPERATING EXPENSES	
Personal services and employee benefits	1,690,167
Drugs and medical supplies	12,472
General supplies	50,329
Repairs and maintenance	171,606
Equipment	54,328
Other	204,950
TOTAL OPERATING EXPENSES	2,183,852
OPERATING LOSS	(2,174,927)
NON-OPERATING INCOME	
Interest earned	8,892
LOSS BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(2,166,035)
Intra income from Floyd County Health Department	2,213,952
Inter income from Other County Health Departments	908,631
Intra expense to Floyd County Health Department	(228,836)
Inter expense to Other County Health Departments	(7,058)
CHANGE IN NET ASSETS	720,654
NET POSITION - BEGINNING OF YEAR	2,245,297
NET POSITION - END OF YEAR	\$ 2,965,951

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2019

	195 INTERNAL SERVICE FUND
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ (53,719)
Cash payments to employees for services	(1,690,167)
Cash payments for goods and services	<u>(603,926)</u>
NET CASH USED IN OPERATING ACTIVITIES	<u>(2,347,812)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Cash payments to/from other funds	2,886,689
Transfers in, net	<u>812,054</u>
NET CASH PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES	<u>3,698,743</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	<u>8,892</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,359,823
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>1,675,508</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 3,035,331</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	
Operating loss	\$ (2,174,927)
(Increase) decrease in assets:	
Accounts receivable	(7,436)
Prepaid assets	(12,276)
Due from other governments	(55,208)
Increase (decrease) in liabilities:	
Accounts payable	<u>(97,965)</u>
NET CASH USED IN OPERATING ACTIVITIES	<u><u>\$ (2,347,812)</u></u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

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FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

The Floyd County Health Department was created by legislative act in the State of Georgia in 1964 to provide health care services and health education to the residents of Floyd County. The Floyd County Health Department receives support from Floyd County, Georgia, the State of Georgia and the Federal Government. The Floyd County Board of Health is composed of seven members as follows:

1. The chief executive officer of the governing authority of the county;
2. The county superintendent of schools;
3. A physician actively participating in the county or, if none is willing and able to serve, a licensed nurse or dentist shall be appointed by the governing authority of the county;
4. One member appointed by the governing authority of the county shall be a consumer;
5. One member appointed by the governing authority of the largest municipality shall be a person interested in promoting public health who is a consumer or a licensed nurse;
6. One member appointed by the governing authority of the county shall be a consumer member representing the county's needy, underprivileged or elderly community; and
7. One member shall be the chief executive officer of the governing authority of the largest municipality of the county or some member designated by said officer.

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Health Department have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The Health Department also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities at the government-wide financial reporting level provided they do not conflict with or contradict GASB pronouncements.

The most significant of the Health Department's accounting policies are described below.

1-A. Reporting Entity

The primary government of the Health Department consists of all funds that are not legally separate and those funds that the Health Department exercises oversight responsibility. Oversight responsibility includes such aspects as appointment of governing board members, designation of management, and influencing operations and accountability for fiscal matters.

1-B. Basis of Presentation

The Health Department'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 government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the Health Department as a whole. The activity of the internal service fund is eliminated to avoid duplicated revenues and expenses.

The statement of net position presents the financial position of the governmental activities and business-type activities of the Health Department.

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Note 1 - Summary of Significant Accounting Policies (Continued)

1-B. Basis of Presentation (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Health Department's governmental activities and for each identifiable activity of the business-type activity. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The Health Department does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the Health Department's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is to which functions the revenues are restricted.

Other revenue sources not properly included with program revenues are reported as general revenues of the Health Department. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the Health Department.

Fund Financial Statements - During the year, the Health Department segregates transactions related to certain 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 Health Department at this more detailed level. Fund financial statements are provided for governmental funds.

Major individual governmental funds are reported in separate columns with composite columns for non-major funds.

Fund Accounting - The Health Department uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds - Governmental funds are those through which most governmental functions typically 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 purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The Health Department reports the difference between governmental fund assets and liabilities as fund balance. The following are the Health Department's major governmental funds:

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Note 1 - Summary of Significant Accounting Policies (Continued)

1-B. Basis of Presentation (Continued)

General Fund - The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the Health Department for any purpose provided it is expended or transferred according to the general laws of Georgia.

WIC Cost Pool Fund - The WIC Cost Pool Special Revenue Fund accounts for grant funds provided to the Health Department by the USDA Food and Nutrition Services via a pass-through grant administered by the Georgia Department of Public Health. The general purpose of the program is to increase the nutritional status of pregnant and breastfeeding women, infants, and children through extensive counseling and selected supplemental foods. This fund accounts for the majority of the funding of WIC salaried employees and payments to non-WIC service providers.

Ryan White Title III Fund – The Ryan White Title III Fund accounts for grant funds provided directly to the Health Department by the U.S. Department of Health and Human Services, Health Resources and Services Administration (HRSA), and the HIV/AIDS Bureau (HAB). The Ryan White HIV/AIDS Program provides HIV-related services in the United States for those who do not have sufficient health care coverage or financial resources for coping with HIV disease.

CMS Cost Pool Fund – The Children’s Medical Services Fund accounts for grant funds provided to the Health Department by the Department of Health and Human Services via a pass-through grant administered by the Georgia Department of Public Health. The general purpose of this fund is to provide and promote family-centered, community-based, coordinated care for children with special health care needs and to facilitate the development of community-based systems of services for those children and their families.

WIC Direct Costs Fund - The WIC Direct Costs Special Revenue Fund accounts for grant funds provided to the Health Department by the USDA Food and Nutrition Services via a pass-through grant administered by the Georgia Department of Public Health. The general purpose of the program is to increase the nutritional status of pregnant and breastfeeding women, infants, and children through extensive counseling and selected supplemental foods. This fund accounts for the majority of the funding of WIC equipment purchases, operating costs and program administrative costs.

Proprietary Funds - Proprietary fund reporting focuses on the determination of operation income, changes in net position, financial position and cash flows. The Health Department’s only proprietary fund type is an Internal Service Fund described below:

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Note 1 - Summary of Significant Accounting Policies (Continued)

1-B. Basis of Presentation (Continued)

District Administration Internal Service Fund - The District Administration Internal Service Fund provides central supporting services to District I, Unit I counties and programs. The central support is given in the form of procurement services, management information systems support, centralized accounting functions such as payroll and travel, and personnel and human resource management. The fund charges each user an administrative fee to recover the cost of providing these services.

1-C. 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 Health Department are included on the statement of net position. The statement of activities reports revenues and expenses.

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 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 government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements. All intra income and expenses paid from or to the District Administration Internal Service Fund are shown as either “Transfers In” or “Transfers Out” on the fund financial statements. This allows for the transparent elimination of these internal payments.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the Health Department finances and meets the cash flow needs of its proprietary activities.

1-D. 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. At the fund reporting level, governmental funds use the modified accrual basis of accounting and fiduciary funds use the accrual basis of accounting. Proprietary funds use the accrual basis of accounting at both reporting levels.

Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues – Exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the

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Note 1 - Summary of Significant Accounting Policies (Continued)

1-D. Basis of Accounting (Continued)

modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year.

Revenues - Non-exchange Transactions - Non-exchange transactions, in which the Health Department receives value without directly giving equal value in return, include grants, contracts, and other local funding. On an accrual basis, revenue from grants, donations, and other local funding is recognized in the fiscal year in which all eligibility requirements have been satisfied or contract provisions have been met.

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 Health Department must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Health Department on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: local funding, federal and state grants, and interest.

Expenses/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Employees' Retirement System (ERS) and additions to/deductions from ERS's fiduciary net position have been determined on the same basis as they are reported to 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.

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

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 additions to/deductions from the SEAD-OPEB's fiduciary net position have been determined on the same basis as they are reported by SEAD-OPEB. For this purpose, death benefits are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Liabilities and Fund Equity

1-E-1. Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the Health Department. Investments are stated at fair value based on quoted market prices.

Georgia law authorizes the Health Department to invest in the following types of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the government or governmental agency
- Obligations of any corporation of the government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

Any investment or deposit in excess of the Federal Deposit Insurance Corporation (FDIC) insured amount must be secured by 110% of an equivalent amount of State or U.S. obligations.

1-E-2. Receivables

All receivables are reported at their stated value with no allowance considered necessary at June 30, 2019.

1-E-3. Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables". These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are reclassified and presented as internal balances, if applicable.

1-E-4. Inventories

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used (i.e., the consumption method).

On the fund financial statements, inventories of governmental funds are stated at the lower of cost or market on a first-in, first-out basis. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as expenditure in the governmental fund types when purchased (i.e., the purchase method).

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Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Liabilities and Fund Equity (Continued)

1-E-5. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2019, are recorded as prepaid items, when applicable, using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved, when applicable, as this amount is not available for general appropriation.

1-E-6. Restricted Assets

The Georgia Department of Public Health restricts the use of grant funds and contractual revenue according to the specified purpose of the grant or contract. Accordingly, certain funds display the restricted portion of the unused assets in the net asset section of the Statement of Net Position. When expenditures are incurred which could utilize either unrestricted or restricted assets, restricted assets are first applied to meet the obligation.

1-E-7. Capital Assets

General capital assets are those assets that generally result from expenditures in governmental funds. The Health Department reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the governmental fund financial statements. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The Health Department maintains a capitalization threshold of \$5,000.

Improvements to capital assets are capitalized if they exceed the capitalization policy and extend the useful life of the asset or increase the value of the asset. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed. All reported capital assets are depreciated except for land, right-of-ways and construction in progress, when applicable. 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:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Machinery and equipment	3 - 15 years	3 -15 years

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the net present value of future minimum lease payments.

1-E-8. Compensated Absences

Annual leave 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 that the employer will compensate the employees for the benefits through paid time off or some other means.

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Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Liabilities and Fund Equity (Continued)

1-E-8. Compensated Absences (Continued)

All compensated absence liabilities include salary-related payments, where applicable.

The total compensated absence liability is reported on the government-wide financial statements. Governmental funds report the compensated absence liability at the fund reporting level only “*when due*.”

1-E-9. Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are “due for payment” during the current year. Capital leases are recognized as a liability in the governmental fund financial statements when due.

1-E-10. 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 – In a prior fiscal year, the Health Department implemented GASB Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions.” This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable fund balance—amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.

Restricted fund balance—amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed fund balance—amounts that can be used only for specific purposes determined by a formal action of the Board of Health. The Board of Health is the highest level of decision-making authority for the Health Department. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board of Health.

Assigned fund balance—amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Health Department’s adopted policy, only the Board of Health may assign amounts for specific purposes. All such assignments can be made only with unanimous approval of all Board of Health members.

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Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Liabilities and Fund Equity (Continued)

1-E-10. Fund Equity (Continued)

Unassigned fund balance—amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Health Department considers restricted funds to have been spent first.

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

Net Position - Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Health Department or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

1-E-11. Operating Revenues and Expenses

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

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the Health Department, these revenues are charges for services for administration of special revenue programs and the general fund. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of each fund.

1-E-12. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses section in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

1-E-13. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Health Department and that are either unusual in nature or infrequent in occurrence but not both.

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Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Liabilities and Fund Equity (Continued)

1-E-14. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States, requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

1-E-15. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The Health Department has items that qualify for reporting in this category related to pension benefits and postemployment benefits other than pensions which are described in detail in notes 3-F and 3-G.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of fund balance or 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 Health Department has items that qualify for reporting in this category related to pension benefits and postemployment benefits other than pensions which are described in detail in notes 3-F and 3-G.

Note 2 - Stewardship, Compliance and Accountability

2-A. Budgetary Information

The Health Department adopts an annual operating budget for the General Fund. The budget is submitted to the Board of Directors and to the Georgia Department of Public Health for review and approval.

The General Fund budget is adopted on a basis consistent with GAAP except that the occurrence of capital lease obligations and the related capital lease expenditures are not budgeted, if capital lease obligations were originated in the reporting year.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the total of all expenditures reported on that budget. Any change to a fund level budget during the year requires the approval of the District Health Director and the Georgia Department of Public Health. Unexpended annual appropriations lapse at year-end.

2-B. Excess of Expenditures Over Appropriations

The Health Department had no reportable instances of expenditures in excess of appropriations.

2-C. Deficit Fund Equities

The following individual funds had a deficit fund balance at the fund reporting level at June 30, 2019:

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Note 2 - Stewardship, Compliance and Accountability (Continued)

2-C. Deficit Fund Equities (Continued)

Program Number and Name	Deficit Balance
009 - WIC Breastfeeding	\$ 2,802
031 - TB Control	15,816
066 - Immunization	31,090
094 - Ryan White AIDS Project	6,931
245 - EPI Capacity	35,064
301 - WIC Cost Pool	4,199
401 - Family Planning Cost Pool	209
409 - CMS Cost Pool	2,663
460 - CMS Newborn Hearing Screening	1,449
466 - Health Promotion Initiative	8,140
	<u>\$ 108,363</u>

Note 3 - Detailed Notes on All Funds

3-A. Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover deposits. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2019, The Health Department was fully collateralized under State statutes.

3-B. Receivables and Payables

Receivables and payables are recorded on the Health Department’s financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, and valuation, and in the case of receivables, collectability.

Amounts due from other governments include the following:

Program Number and Name	Due From DPH	Due From Other Governments	Due From Other Funds	Total
001 - Public Health	\$ -	\$ 98,824	\$ 237,201	\$ 336,025
007 - WIC Nutrition Education	4,331	-	-	4,331
009 - WIC Breastfeeding	1,035	-	-	1,035
021 - District Administration	-	55,273	320,506	375,779
024 - Children 1st - 2	109,461	-	-	109,461
031 - TB Case Management	40,722	-	-	40,722
056 - Breastest and More	35,972	-	-	35,972

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NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

Note 3 - Detailed Notes on All Funds (Continued)

3-B. Receivables and Payables (Continued)

<u>Program Number and Name</u>	<u>Due From DPH</u>	<u>Due From Other Governments</u>	<u>Due From Other Funds</u>	<u>Total</u>
066 - Immunization	65,325	-	-	65,325
094 - Ryan White AIDS Project	53,179	-	-	53,179
112 - Early Intervention	25,667	-	-	25,667
245 - EPI Capacity	-	-	142	142
270 - BPI-5 PH Emerg Prep	41,362	-	-	41,362
271 - Ryan White Part B	4,011	-	-	4,011
273 - Bioterrorism Training	3,860	-	-	3,860
280 - EPI Capacity (Additional)	467	-	-	467
301 - WIC Cost Pool	242,801	-	-	242,801
329 - Breast Feeding Peer Counseling	7,810	-	-	7,810
333 - Youth Development Coordinator	17,504	-	-	17,504
362 - Ryan White Title III	-	3	-	3
401 - Family Planning Cost Pool	76,849	-	-	76,849
405 - State Cervical Cancer	16,166	-	-	16,166
409 - CMS Cost Pool	65,785	-	-	65,785
460 - CMS Newborn Hearing Screening	532	-	-	532
464 - State Breast & Cervical Cancer Screening	47,173	-	-	47,173
466 - Health Promotion Initiative	301	-	5,585	5,886
543 - Infants and Toddlers	42,609	-	-	42,609
566 - HCEPPR Coordination	10,105	-	-	10,105
589 - Adolescent Health & Youth Development	23,098	-	-	23,098
593 - Arboviral	3,732	-	-	3,732
600 - District 1-1 Admin Cadre	2,202	-	-	2,202
643 - WIC Direct Cost/Client Services	135,821	-	-	135,821
	<u>\$ 1,077,880</u>	<u>\$ 154,100</u>	<u>\$ 563,434</u>	<u>\$ 1,795,414</u>

Amounts due to other governments include the following:

<u>Program Number and Name</u>	<u>Due To DPH</u>	<u>Due to Other Governments</u>	<u>Due to Other Funds</u>	<u>Total</u>
001 - Public Health	\$ 181,110	\$ -	\$ -	\$ 181,110
009 - WIC Breastfeeding	90	-	-	90
021 - District Administration	-	265,904	197,120	463,024
024 - Children 1st - 2	23,459	44,199	14,750	82,408
031 - TB Control	14,616	3,678	-	18,294
056 - Breastest and More	1,634	12,102	2,868	16,604
066 - Immunization	8,904	67,363	7,484	83,751
094 - Ryan White AIDS Project	14,358	-	-	14,358

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Note 3 - Detailed Notes on All Funds (Continued)

3-B. Receivables and Payables (Continued)

<u>Program Number and Name</u>	<u>Due To DPH</u>	<u>Due to Other Governments</u>	<u>Due to Other Funds</u>	<u>Total</u>
112 - Early Intervention	27,752	-	-	27,752
208 - Employee Worksite Wellness	1,005	-	-	1,005
270 - BPI-5 PH Emerg Prep	52,181	-	-	52,181
271 - Ryan White Part B	4,387	-	-	4,387
273 - Bioterrorism Training	7,260	-	-	7,260
280 - EPI Capacity (Additional)	467	-	-	467
283 - STD Preventive Clinical Service	1,114	-	-	1,114
291 - FP District Cadre Realignment	1,787	-	-	1,787
301 - WIC Cost Pool	16,458	69,523	8,771	94,752
329 - Breast Feeding Peer Counseling	2,465	-	-	2,465
348 - Step-Up	900	-	-	900
362 - Ryan White Title III	-	17,103	4,906	22,009
367 - GA STD AAPPS Project	120	-	-	120
401 - Family Planning Cost Pool	23,406	57,107	-	80,513
405 - State Cervical Cancer	46	1,644	502	2,192
409 - CMS Cost Pool	49,656	75,067	16,967	141,690
460 - CMS Newborn Hearing Screening	1,947	-	-	1,947
461 - Comprehensive Child Health	80	-	-	80
464 - State Breast & Cervical Cancer Scr	2,120	8,040	2,889	13,049
466 - Health Promotion Initiative	862	-	-	862
543 - Infants and Toddlers	16,675	-	6,486	23,161
566 - HCEPPR Coordination	5,074	-	-	5,074
589 - Adolescent Health & Youth Dev.	9,000	-	-	9,000
590 - GA Approach	1,035	-	-	1,035
600 - District 1-1 Admin Cadre	2,202	-	-	2,202
643 - WIC Direct Cost/Client Services	11,759	-	300,691	312,450
	<u>\$ 483,929</u>	<u>\$ 621,730</u>	<u>\$ 563,434</u>	<u>\$ 1,669,093</u>

3-C. Interfund Balances and Transfers

Interfund balances at June 30, 2019, consisted of the following amounts. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made. The Health Department expects to repay all interfund balances within one year.

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Note 3 - Detailed Notes on All Funds (Continued)

3-C. Interfund Balances and Transfers (Continued)

Interfund balances for the year ended June 30, 2019, consisted of the following:

<u>Payable from Fund:</u>	Payable to Public Health 001	Payable to Internal Service Fund 195	Payable to Nonmajor Special Revenue Funds	Total
195 - Internal Service Fund	\$ 191,393	\$ -	\$ 5,727	\$ 197,120
301 - WIC Cost Pool	8,771	-	-	8,771
362 - Ryan White Title III	-	4,906	-	4,906
409 - CMS Cost Pool	13,495	3,472	-	16,967
643 - WIC Direct Cost	-	300,691	-	300,691
Nonmajor Special Revenue Funds	23,542	11,437	-	34,979
	<u>\$ 237,201</u>	<u>\$ 320,506</u>	<u>\$ 5,727</u>	<u>\$ 563,434</u>

Interfund transfers for the year ended June 30, 2019, consisted of the following:

<u>Transfer from:</u>	Transfer to: Internal Service Fund	Transfer from: Internal Service Fund	Net Interfund Transfers
001 - General Fund	\$ 1,488,992	\$ (223,250)	\$ 1,265,742
362 - Ryan White Title III	56,559	-	56,559
409 - CMS Cost Pool	38,804	-	38,804
643 - WIC Direct Cost	204,522	-	204,522
Nonmajor Special Revenue Funds	425,075	(5,586)	419,489
	<u>\$ 2,213,952</u>	<u>\$ (228,836)</u>	<u>\$ 1,985,116</u>

3-D. Capital Assets

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

	Balance 7/01/18	Additions	Disposals	Balance 6/30/19
Other capital assets:				
Machinery and equipment	\$ 659,228	\$ 28,099	\$ -	\$ 687,327
Total other capital assets	<u>659,228</u>	<u>28,099</u>	<u>-</u>	<u>687,327</u>
Accumulated depreciation:				
Machinery and equipment	432,477	55,442	-	487,919
Total accumulated depreciation	<u>432,477</u>	<u>55,442</u>	<u>-</u>	<u>487,919</u>
Governmental activities capital assets, net	<u>\$ 226,751</u>	<u>\$ (27,343)</u>	<u>\$ -</u>	<u>\$ 199,408</u>

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Note 3 - Detailed Notes on All Funds (Continued)

3-E. Compensated Absences

The annual leave policy of the Health Department provides for the accumulation of up to 45 days earned annual leave with such leave being fully vested when earned. Employees must be in at least half time status scheduled to work twenty hours or more per workweek to be eligible for annual leave. The number of annual leave hours earned in each pay period is contingent upon the length of continuous service provided to the Health Department. Accumulated annual leave is paid to the employee upon termination for all non-forfeited annual leave. All hours in excess of the maximum limit are considered to be in forfeited status and may be used toward retirement when the total of forfeited annual leave, forfeited sick and accumulated sick leave add up to at least 120 days. The use of forfeited hours towards retirement will result in the Health Department being responsible for making a payment to the Employees' Retirement System of Georgia for the equivalent dollar amount of the forfeited hours.

The sick leave policy provides for the accumulation of up to 90 days earned sick leave with such leave being fully vested when earned. Employees must be in at least half time status scheduled to work twenty hours or more per workweek to be eligible for sick leave. Accumulated sick leave is not paid to the employee upon termination and can only be used in the calculation combining forfeited sick and forfeited annual leave. All hours in excess of the maximum limit are considered to be in forfeited status and may be used toward retirement when the total of forfeited annual leave, forfeited sick and accumulated sick leave add up to at least 120 days. The use of forfeited hours towards retirement will result in the Health Department being responsible for making a payment to the Employees' Retirement System of Georgia for a percentage of the equivalent dollar amount of the forfeited hours.

A summary of the current and long-term portions of accumulated and forfeited sick leave and annual leave is as follows:

	Accumulated Annual Leave	Total
2020	\$ 38,478	\$ 38,478
2021	38,478	38,478
2022	38,478	38,478
2023	38,478	38,478
2024	38,478	38,478
Thereafter	192,392	192,392
Total	<u>\$ 384,782</u>	<u>\$ 384,782</u>

Changes in long-term liabilities can be summarized as follows:

<u>7/1/2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>6/30/2019</u>
<u>\$376,223</u>	<u>\$67,358</u>	<u>\$58,799</u>	<u>\$384,782</u>

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Note 3 - Detailed Notes on All Funds (Continued)

3-F. Pensions

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

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.

Member contributions under the old plan are 4% of annual compensation, up to \$4,200, plus 6% of annual compensation in excess of \$4,200. Under the old plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the new plan and GSEPS are 1.25% of annual compensation. The Health Department's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2019 was 24.78% of annual covered payroll for old and new plan members and 21.78% for GSEPS members. The rates include the annual actuarially determined employer contribution rate of 24.66% of annual covered payroll for old and new members and 21.66% for GSEPS members, plus a 0.12% adjustment for the HB 751 one-time benefit adjustment of 3% to retired state employees. The Health Department's contributions to ERS totaled \$1,171,910 for the year ended June 30, 2019. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

At June 30, 2019, the Health Department reported a liability of \$8,224,039 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.

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Note 3 - Detailed Notes on All Funds (Continued)

3-F. Pensions (Continued)

The Health Department's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2018. At June 30, 2018, the Employer's proportion was 0.200048%, which was a decrease of 0.015182% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Health Department recognized pension expense of \$320,551. At June 30, 2019, the Health Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 255,783	\$ -
Changes of assumptions	387,457	-
Net difference between projected and actual earnings on pension plan investments	-	189,521
Changes in proportion and difference between employer contributions and proportionate share of contributions	-	644,540
Employer contributions subsequent to the measurement date	1,171,910	-
Total	\$ 1,815,150	\$834,061

Health Department contributions subsequent to the measurement date of \$1,171,910 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2020	\$ 114,452
2021	94,454
2022	(315,048)
2023	(84,679)
2024	0
Thereafter	0

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Note 3 - Detailed Notes on All Funds (Continued)

3-F. Pensions (Continued)

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

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

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. Based on the results of the most recent experience study adopted by the Board on December 17, 2015, the numbers of expected future deaths are 9-12% less than the actual number of deaths that occurred during the study period for service retirements and beneficiaries and for disability retirements. Rates of mortality in active service were based on the RP-2000 Employee Mortality Table projected to 2025 with projection scale BB. 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. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

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Note 3 - Detailed Notes on All Funds (Continued)

3-F. Pensions (Continued)

<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 2.75% assumed rate of inflation.

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

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

	<u>1% Decrease (6.30%)</u>	<u>Current discount rate (7.30%)</u>	<u>1% Increase (8.30%)</u>
Employer's proportionate share of the net pension liability	\$ 11,697,489	\$ 8,224,039	\$ 5,264,571

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.

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Note 3 - Detailed Notes on All Funds (Continued)

3-G. OPEB

State OPEB Fund

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.

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). If elected, dependent coverage starts on the same day as retiree coverage. Medicare-eligible retirees are offered Standard and Premium Medicare Advantage plan options. NonMedicare 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.

As established by the Board, the State OPEB Fund is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur. Contributions to the State OPEB Fund from the Health Department were \$817,228 for the year ended June 30, 2019. Active employees are not required to contribute to the State OPEB Fund.

At June 30, 2019, the Health Department reported a liability of \$4,868,759 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2017. An expected total OPEB liability as of June 30, 2018 was determined using standard roll-forward techniques. The Health Department's proportion of the net OPEB liability was actuarially determined based on employer contributions during the fiscal year ended June 30, 2018. At June 30, 2018, the Health Department's proportion was 0.186144%, which was a decrease of 0.014885% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Health Department recognized OPEB expense of \$(618,330). At June 30, 2019, the Health Department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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Note 3 - Detailed Notes on All Funds (Continued)

3-G. OPEB (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 382,929
Changes of assumptions	-	1,764,850
Net difference between projected and actual earnings on OPEB plan investments	112,543	-
Changes in proportion and difference between employer contributions and proportionate share of contributions	-	977,765
Employer contributions subsequent to the measurement date	817,228	-
Total	\$ 929,771	\$ 3,125,544

Health Department contributions subsequent to the measurement date of \$817,228 are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:

2020	\$(1,017,165)
2021	(1,017,165)
2022	(764,300)
2023	(214,371)
2024	0
Thereafter	0

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:

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Note 3 - Detailed Notes on All Funds (Continued)

3-G. OPEB (Continued)

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

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale BB as follows: 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 pension systems, which covered the five-year period ending June 30, 2014.

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:

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Note 3 - Detailed Notes on All Funds (Continued)

3-G. OPEB (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return *</u>
Fixed Income	30.00%	-0.50%
Domestic Stocks - Large Cap	37.20%	9.00%
Domestic Stocks - Mid Cap	3.40%	12.00%
Domestic Stocks - Small Cap	1.40%	13.50%
Int'l Stocks - Developed Mkt	17.80%	8.00%
Int'l Stocks - Emerging Mkt	5.20%	12.00%
Alternatives	5.00%	10.50%
Totals	100.00%	

* Net of inflation

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.

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

	1% Decrease (4.22%)	Current discount rate (5.22%)	1% Increase (6.22%)
Employer's proportionate share of the collective net OPEB liability	\$5,784,257	\$ 4,868,759	\$ 4,112,389

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

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Note 3 - Detailed Notes on All Funds (Continued)

3-G. OPEB (Continued)

	1% Decrease	Current cost trend rate	1% Increase
Employer's proportionate share of the collective net OPEB liability	\$4,016,383	\$ 4,868,759	\$ 5,911,245

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>.

SEAD OPEB Plan

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

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.

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

At June 30, 2019, the Health Department reported a liability of \$(570,273) for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2017. An expected total OPEB liability as of June 30, 2018 was determined using standard roll-forward techniques. The Health Department's proportion of the net OPEB liability was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2018. At June 30, 2018, the Health Department's proportion was 0.210708%, which was a decrease of 0.006500% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Health Department recognized OPEB expense of \$(24,086). At June 30, 2019, the Health Department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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Note 3 - Detailed Notes on All Funds (Continued)

3-G. OPEB (Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 6,231	\$ -
Changes of assumptions	29,299	-
Net difference between projected and actual earnings on OPEB plan investments	-	94,277
Changes in proportion and difference between employer contributions and proportionate share of contributions	27,187	-
Employer contributions subsequent to the measurement date	<u>-</u>	<u>-</u>
Total	<u>\$ 62,717</u>	<u>\$ 94,277</u>

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

Year ended June 30:

2020	\$ 15,579
2021	(10,461)
2022	(28,802)
2023	(7,876)
2024	0
Thereafter	0

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Note 3 - Detailed Notes on All Funds (Continued)

3-G. OPEB (Continued)

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

Inflation	2.75%
Salary increases	3.25 – 7.00%, including inflation
Investment rate of return	7.30%, net of OPEB plan investment expense, and 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 2 years for both males and females for service retirements and dependent beneficiaries. There is a margin for future mortality improvement in the tables used by the plan.

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

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

<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 2.75% assumed rate of inflation.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

Note 3 - Detailed Notes on All Funds (Continued)

3-G. OPEB (Continued)

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

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

	<u>1%</u>	<u>Current</u>	<u>1%</u>
	Decrease	discount rate	Increase
	(6.30%)	(7.30%)	(8.30%)
Employer's proportionate share of the net pension liability	\$ (307,261)	\$ (570,273)	\$ (785,854)

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

3-H. Net Position

Net position on the government-wide Statement of Net Position as of June 30, 2019 is as follows:

Investment in capital assets, net of related debt:	
Cost of capital assets	\$ 687,327
Less accumulated depreciation	487,919
Investment in capital assets, net of related debt:	199,408
Program Activities	-
Unrestricted	(5,175,420)
Total	\$ (4,976,012)

Note 4 - Other Notes

4-A. Risk Management

The Health Department is exposed to various risks of loss related to torts; theft, damage, and destruction of assets; errors or omissions; job related illnesses or injuries to employees, and natural disasters. These risks of loss are managed either by the primary government or the State of Georgia, depending on the type of loss. There have been no significant reductions in coverage from the aforementioned entities from the past three years.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

Note 4 - Other Notes (Continued)

4-B. Contingent Liabilities

The Health Department has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the contingent liability cannot be estimated and is not considered probable. Consequently, no accrual has been made for this liability.

Note 5 - Changes in Restricted Net Position

Changes in restricted net position as shown on the Statement of Net Position are as follows:

<u>Program</u>	<u>Total Net Income/Loss</u>	<u>Unrestricted Net Income/Loss</u>	<u>Restricted Net Income</u>
001 - Public Health	\$ 265,052	\$ 265,052	\$ -
016 - Community Care	(31,075)	(31,075)	-
031 - Tuberculosis Control	780	-	780
040 - EH Risk Assessment	(11,956)	(11,956)	-
056 - Breastest and More	2	2	-
076 - Oral Health	(3,716)	(3,716)	-
094 - Ryan White AIDS Project	(907)	-	(907)
112 - Early Intervention	244	244	-
301 - WIC Cost Pool	2	-	2
362 - Federal Funds Title III Ryan White	1,231,128	1,231,128	-
367 - GA STD AAPPS Project	63	-	63
461 - Outpatient UNHSI/Audiology Support	(806)	(806)	-
464 - State Breast & Cervical Cancer Screening	14	-	14
543 - Infants and Toddlers	(7,020)	-	(7,020)
589 - Adol Health and Youth Development	1,926	1,926	-
643 - WIC Direct Costs	4,808	-	4,808
	<u>\$ 1,448,539</u>	<u>\$ 1,450,799</u>	<u>\$ (2,260)</u>

Note 6 – Prior Period Adjustment

In a previous fiscal year, the Health Department engaged in a contract with Long’s Pharmacy and McKesson Drugs to fill prescriptions for their Ryan White participants. Revenues and expenses for the previous month were paid via automatic funds transfers at their bank. The Health Department recorded the revenues and expenses during the month that the financial transaction occurred, not when the revenues and expenses were earned. In order to be compliant with GAAP, a prior period adjustment was made. The net effect was an increase in net position by \$90,952.

During the current fiscal year, it was discovered that a prior year accounts payable was incorrectly written off. This caused prior year expenses to be overstated by \$50.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

Note 6 – Prior Period Adjustment (Continued)

The impact of these changes on the financial statements are displayed below:

Net Position Beginning of Year, as Previously Reported	\$ (9,549,319)
Prior Period Adjustment	<u>90,902</u>
Net Position Beginning of Year, as Restated	<u><u>\$ (9,458,417)</u></u>

Note 7 – Subsequent Events

The Health Department has evaluated subsequent events inclusive of items related to internal control on compliance through January 8, 2020, the date which the financial statements were available to be issued.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
EMPLOYEES' RETIREMENT SYSTEM
For the Year Ended June 30, 2019

	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.200048%	0.215230%	0.242868%	0.246568%	0.239761%
Proportionate share of the net pension liability	\$ 8,224,039	\$ 8,741,211	\$ 11,488,676	\$ 9,989,451	\$ 8,992,519
Covered-employee payroll	\$ 5,251,075	\$ 5,535,077	\$ 5,667,232	\$ 5,961,420	\$ 5,975,379
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	156.62%	157.92%	202.72%	167.56%	150.49%
Plan fiduciary net position as a percentage of the total pension liability	76.68%	76.33%	72.34%	76.20%	77.99%

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
EMPLOYEES' RETIREMENT SYSTEM
For the Year Ended June 30, 2019

	2019	2018	2017	2016	2015
Contractually required contribution	\$ 1,265,940	\$ 1,309,789	\$ 1,310,244	\$ 1,395,944	\$ 1,332,398
Contributions in relation to the contractually required contribution	1,265,940	1,309,789	1,310,244	1,395,944	1,332,398
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 5,251,075	\$ 5,535,077	\$ 5,667,232	\$ 5,961,420	\$ 5,975,379
Contributions as a percentage of covered-employee payroll	24.11%	23.66%	23.12%	23.42%	22.30%

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEES' RETIREMENT SYSTEM
For the year ended June 30, 2019

Changes of assumptions: On December 17, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primarily 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 rate of return was further reduced by 0.10% from 7.40% to 7.30% as of the June 30, 2018 measurement date.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
STATE OPEB FUND
For the year ended June 30, 2019

	<u>2019</u>	<u>2018</u>
Proportion of the net OPEB liability	0.186144%	0.201029%
Proportionate share of the net OPEB liability	\$ 4,868,759	\$ 8,190,334
Covered-employee payroll	\$ 5,251,075	\$ 5,535,077
Proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	92.72%	147.97%
Plan fiduciary net position as a percentage of the total pension liability	31.48%	17.34%

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
STATE OPEB FUND
For the year ended June 30, 2019

	2019	2018
Contractually required contribution	\$ 933,652	\$ 1,001,531
Contributions in relation to the contractually required contribution	\$ 933,652	\$ 1,001,531
Contribution deficiency (excess)	\$ -	\$ -
Covered-employee payroll	\$ 5,251,075	\$ 5,535,077
Contributions as a percentage of covered-employee payroll	17.78%	18.09%

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
STATE OPEB FUND
For the year ended June 30, 2019

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.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
SEAD OPEB PLAN
For the year ended June 30, 2019

	2019	2018
Proportion of the net OPEB liability	0.210708%	0.217208%
Proportionate share of the net OPEB liability	\$ (570,273)	\$ (564,534)
Covered-employee payroll	\$ 2,916,980	\$ 3,163,110
Proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	-19.55%	-17.85%
Plan fiduciary net position as a percentage of the total pension liability	129.46%	130.17%

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
SEAD OPEB PLAN
For the year ended June 30, 2019

	2019	2018
Contractually required contribution	\$ -	\$ -
Contributions in relation to the contractually required contribution	\$ -	\$ -
Contribution deficiency (excess)	\$ -	\$ -
Covered-employee payroll	\$ 2,916,980	\$ 3,163,110
Contributions as a percentage of covered-employee payroll	0.00%	0.00%

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

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEAD OPEB PLAN
For the year ended June 30, 2019

Changes of assumptions: On December 17, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primarily 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 rate of return was further reduced by 0.10% from 7.40% to 7.30% as of the June 30, 2018 measurement date.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 June 30, 2019

	Special Revenue Funds					
	007 WIC Nutrition Education	009 WIC Breastfeeding	016 State Community Care	024 Children First - 2	031 Tuberculosis Control	040 EH Risk Assessment
ASSETS						
Cash	\$ -	\$ -	\$ 251,549	\$ 50	\$ -	\$ 62,011
Accounts receivable	-	-	-	-	-	-
Prepaid assets	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments	4,331	1,035	-	109,461	40,722	-
TOTAL ASSETS	<u>\$ 4,331</u>	<u>\$ 1,035</u>	<u>\$ 251,549</u>	<u>\$ 109,511</u>	<u>\$ 40,722</u>	<u>\$ 62,011</u>
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 830	\$ -
Due to other funds	-	-	-	14,750	-	-
Due to other governments	-	90	-	67,658	18,294	-
Other liabilities	1,199	3,747	-	27,070	37,414	-
TOTAL LIABILITIES	<u>1,199</u>	<u>3,837</u>	<u>-</u>	<u>109,478</u>	<u>56,538</u>	<u>-</u>
FUND BALANCE						
Reserved for prepaid expenses	-	-	-	-	-	-
Unreserved, undesignated	3,132	(2,802)	251,549	33	(15,816)	62,011
TOTAL FUND BALANCE	<u>3,132</u>	<u>(2,802)</u>	<u>251,549</u>	<u>33</u>	<u>(15,816)</u>	<u>62,011</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 4,331</u>	<u>\$ 1,035</u>	<u>\$ 251,549</u>	<u>\$ 109,511</u>	<u>\$ 40,722</u>	<u>\$ 62,011</u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
COMBINING BALANCE SHEET (Continued)
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2019

	Special Revenue Funds				
	056	066	076	094	112
	Breastest and More	Immunization	Oral Health	Ryan White Aids Project	Early Intervention
ASSETS					
Cash	\$ 38,229	\$ -	\$ 301,664	\$ -	\$ 34,941
Accounts receivable	-	-	42	-	-
Prepaid assets	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	35,972	65,325	-	53,179	25,667
TOTAL ASSETS	\$ 74,201	\$ 65,325	\$ 301,706	\$ 53,179	\$ 60,608
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 33,417	\$ 2,882	\$ -	\$ 907	\$ -
Due to other funds	2,868	7,484	-	-	-
Due to other governments	13,736	76,267	-	14,358	27,752
Other liabilities	-	9,782	-	44,845	-
TOTAL LIABILITIES	50,021	96,415	-	60,110	27,752
FUND BALANCE					
Reserved for prepaid expenses	-	-	-	-	-
Unreserved, undesignated	24,180	(31,090)	301,706	(6,931)	32,856
TOTAL FUND BALANCE	24,180	(31,090)	301,706	(6,931)	32,856
TOTAL LIABILITIES AND FUND BALANCE	\$ 74,201	\$ 65,325	\$ 301,706	\$ 53,179	\$ 60,608

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

COMBINING BALANCE SHEET (Continued)

NONMAJOR SPECIAL REVENUE FUNDS

June 30, 2019

	Special Revenue Funds				
	208 Employee Worksite Wellness	245 EPI Capacity	270 BP1-5 PH Emerg Prep	271 Ryan White Part B	273 BioTerrorism Training
ASSETS					
Cash	\$ 1,005	\$ -	\$ 10,895	\$ 376	\$ 3,400
Accounts receivable	-	-	-	-	-
Prepaid assets	-	-	-	-	-
Due from other funds	-	142	-	-	-
Due from other governments	-	-	41,362	4,011	3,860
TOTAL ASSETS	<u>\$ 1,005</u>	<u>\$ 142</u>	<u>\$ 52,257</u>	<u>\$ 4,387</u>	<u>\$ 7,260</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	1,005	-	52,181	4,387	7,260
Other liabilities	-	35,206	-	-	-
TOTAL LIABILITIES	<u>1,005</u>	<u>35,206</u>	<u>52,181</u>	<u>4,387</u>	<u>7,260</u>
FUND BALANCE					
Reserved for prepaid expenses	-	-	-	-	-
Unreserved, undesignated	-	(35,064)	76	-	-
TOTAL FUND BALANCE	<u>-</u>	<u>(35,064)</u>	<u>76</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,005</u>	<u>\$ 142</u>	<u>\$ 52,257</u>	<u>\$ 4,387</u>	<u>\$ 7,260</u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
COMBINING BALANCE SHEET (Continued)
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2019

	Special Revenue Funds				
	280	283	291	329	333
	EPI Additional	STD Preventive Clinical Serv	FP District Cadre Realignment	Breast Feeding Peer Counseling	Youth Develop Coordinator
ASSETS					
Cash	\$ -	\$ 1,114	\$ 2,478	\$ -	\$ -
Accounts receivable	-	-	-	-	-
Prepaid assets	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	467	-	-	7,810	17,504
TOTAL ASSETS	<u>\$ 467</u>	<u>\$ 1,114</u>	<u>\$ 2,478</u>	<u>\$ 7,810</u>	<u>\$ 17,504</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 1,300	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	467	1,114	1,787	2,465	-
Other liabilities	-	-	-	4,030	17,504
TOTAL LIABILITIES	<u>467</u>	<u>1,114</u>	<u>1,787</u>	<u>7,795</u>	<u>17,504</u>
FUND BALANCE					
Reserved for prepaid expenses	-	-	-	-	-
Unreserved, undesignated	-	-	691	15	-
TOTAL FUND BALANCE	<u>-</u>	<u>-</u>	<u>691</u>	<u>15</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 467</u>	<u>\$ 1,114</u>	<u>\$ 2,478</u>	<u>\$ 7,810</u>	<u>\$ 17,504</u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

COMBINING BALANCE SHEET (Continued)

NONMAJOR SPECIAL REVENUE FUNDS

June 30, 2019

	Special Revenue Funds					
	348	367	401	405	460	461
	Step up Step in	GA STD AAPPS Project	Family Planning Cost Pool	State Cervical Cancer	CMS Newborn Hearing	Comprehensive Child Health
ASSETS						
Cash	\$ 900	\$ 183	\$ 3,455	\$ -	\$ -	\$ -
Accounts receivable	-	-	-	-	-	544
Prepaid assets	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments	-	-	76,849	16,166	532	-
TOTAL ASSETS	\$ 900	\$ 183	\$ 80,304	\$ 16,166	\$ 532	\$ 544
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	502	-	-
Due to other governments	900	120	80,513	1,690	1,947	80
Other liabilities	-	-	-	13,122	34	453
TOTAL LIABILITIES	900	120	80,513	15,314	1,981	533
FUND BALANCE						
Reserved for prepaid expenses	-	-	-	-	-	-
Unreserved, undesignated	-	63	(209)	852	(1,449)	11
TOTAL FUND BALANCE	-	63	(209)	852	(1,449)	11
TOTAL LIABILITIES AND FUND BALANCE	\$ 900	\$ 183	\$ 80,304	\$ 16,166	\$ 532	\$ 544

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA

COMBINING BALANCE SHEET (Continued)

NONMAJOR SPECIAL REVENUE FUNDS

June 30, 2019

	Special Revenue Funds				
	464 State Breast & Cervical Cancer Screening	466 Health Promotion Initiative	543 Infants and Toddlers	566 HCEPPR Coordination	589 Adol Health & Youth Dev
ASSETS					
Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	-	-	-	-
Prepaid assets	-	-	5	-	-
Due from other funds	-	5,585	-	-	-
Due from other governments	47,173	301	42,609	10,105	23,098
TOTAL ASSETS	<u>\$ 47,173</u>	<u>\$ 5,886</u>	<u>\$ 42,614</u>	<u>\$ 10,105</u>	<u>\$ 23,098</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 20,671	\$ -	\$ 540	\$ -	\$ 1,750
Due to other funds	2,889	-	6,486	-	-
Due to other governments	10,160	862	16,675	5,074	9,000
Other liabilities	676	13,164	3,798	606	7,970
TOTAL LIABILITIES	<u>34,396</u>	<u>14,026</u>	<u>27,499</u>	<u>5,680</u>	<u>18,720</u>
FUND BALANCE					
Reserved for prepaid expenses	-	-	5	-	-
Unreserved, undesignated	12,777	(8,140)	15,110	4,425	4,378
TOTAL FUND BALANCE	<u>12,777</u>	<u>(8,140)</u>	<u>15,115</u>	<u>4,425</u>	<u>4,378</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 47,173</u>	<u>\$ 5,886</u>	<u>\$ 42,614</u>	<u>\$ 10,105</u>	<u>\$ 23,098</u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
COMBINING BALANCE SHEET (Continued)
NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2019

	Special Revenue Funds			
	590	593	600	Total
	GA	Arboviral	District 1-1	Non-Major
	Approach	Surveillance	Admin	Special Revenue
		Support (Zika)	Cadre	Funds
ASSETS				
Cash	\$ 1,035	\$ -	\$ -	\$ 713,285
Accounts receivable	-	-	-	586
Prepaid assets	-	-	-	5
Due from other funds	-	-	-	5,727
Due from other governments	-	3,732	2,202	633,473
	<u>1,035</u>	<u>3,732</u>	<u>2,202</u>	<u>633,473</u>
TOTAL ASSETS	\$ 1,035	\$ 3,732	\$ 2,202	\$ 1,353,076
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	62,297
Due to other funds	-	-	-	34,979
Due to other governments	1,035	-	2,202	419,079
Other liabilities	-	3,732	-	224,352
	<u>1,035</u>	<u>3,732</u>	<u>2,202</u>	<u>740,707</u>
TOTAL LIABILITIES	1,035	3,732	2,202	740,707
FUND BALANCE				
Reserved for prepaid expenses	-	-	-	5
Unreserved, undesignated	-	-	-	612,364
	<u>-</u>	<u>-</u>	<u>-</u>	<u>612,369</u>
TOTAL FUND BALANCE	-	-	-	612,369
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,035	\$ 3,732	\$ 2,202	\$ 1,353,076

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Year Ended June 30, 2019

	Special Revenue Funds			
	007	009	016	024
	WIC	WIC	State	Children's
	Nutrition	Breastfeeding	Community	First 2
	Education	Breastfeeding	Care	First 2
REVENUES				
Grant-in-aid	\$ 11,840	\$ 2,596	\$ -	\$ 232,494
Contract revenue	-	-	-	171
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	-	-	-
Inter agency	-	-	-	-
Intra agency	-	-	-	5,339
Intra agency - Internal Service Fund	-	-	-	-
Vital record fees	-	-	-	-
Medicaid fees	-	-	-	-
Other income	-	-	75	-
TOTAL REVENUES	11,840	2,596	75	238,004
EXPENDITURES				
Direct salaries	-	-	-	38,907
Fringe benefits	-	-	-	19,867
Equipment	-	-	-	1,028
Inter agency	-	-	-	76,599
Intra agency	-	-	10,498	59,896
Intra agency - Internal Service Fund	-	-	4,687	25,636
Other operating expenses	11,840	2,596	15,965	16,071
TOTAL EXPENDITURES	11,840	2,596	31,150	238,004
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	(31,075)	-
NET CHANGE IN FUND BALANCE	-	-	(31,075)	-
FUND BALANCE AT BEGINNING OF YEAR	3,132	(2,802)	282,624	33
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR, AS RESTATED	3,132	(2,802)	282,624	33
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	-	-
FUND BALANCE AT END OF YEAR	\$ 3,132	\$ (2,802)	\$ 251,549	\$ 33

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2019

	Special Revenue Funds			
	031	040	056	066
	Tuberculosis Control	EH Risk Assessment	Breastest and More	Immunization
REVENUES				
Grant-in-aid	\$ 162,402	\$ -	\$ 133,500	\$ 184,728
Contract revenue	-	-	-	-
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	1,350	-	-
Inter agency	-	-	-	-
Intra agency	-	-	33,808	41,700
Intra agency - Internal Service Fund	-	-	-	-
Vital record fees	-	-	-	-
Medicaid fees	-	-	-	-
Other income	-	-	-	-
TOTAL REVENUES	<u>162,402</u>	<u>1,350</u>	<u>167,308</u>	<u>226,428</u>
EXPENDITURES				
Direct salaries	34,064	-	37,432	66,705
Fringe benefits	20,410	-	22,427	39,721
Equipment	275	-	-	-
Inter agency	38,749	1,512	19,493	67,363
Intra agency	18,694	4,500	5,379	8,009
Intra agency - Internal Service Fund	13,146	-	2,307	33,264
Other operating expenses	36,284	7,294	80,268	11,366
TOTAL EXPENDITURES	<u>161,622</u>	<u>13,306</u>	<u>167,306</u>	<u>226,428</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>780</u>	<u>(11,956)</u>	<u>2</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	780	(11,956)	2	-
FUND BALANCE AT BEGINNING OF YEAR	(16,596)	73,967	24,178	(31,090)
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR, AS RESTATED	(16,596)	73,967	24,178	(31,090)
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	-	-
FUND BALANCE AT END OF YEAR	<u>\$ (15,816)</u>	<u>\$ 62,011</u>	<u>\$ 24,180</u>	<u>\$ (31,090)</u>

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2019

	Special Revenue Funds			
	076	094	112	208
	Oral Health	Ryan White Aids Project	Early Intervention	Employee Worksite Wellness
REVENUES				
Grant-in-aid	\$ -	\$ 212,713	\$ 158,071	\$ 7,407
Contract revenue	-	-	-	-
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	-	-	-
Inter agency	-	-	-	-
Intra agency	-	-	24,206	-
Intra agency - Internal Service Fund	-	-	-	-
Vital record fees	-	-	-	-
Medicaid fees	-	-	-	-
Other income	42	-	-	-
TOTAL REVENUES	42	212,713	182,277	7,407
EXPENDITURES				
Direct salaries	-	44,786	99,472	-
Fringe benefits	-	25,917	31,111	-
Equipment	-	3,404	-	-
Inter agency	-	15,213	-	-
Intra agency	1,575	40	22,158	-
Intra agency - Internal Service Fund	735	37,001	14,613	-
Other operating expenses	1,448	87,259	14,679	7,407
TOTAL EXPENDITURES	3,758	213,620	182,033	7,407
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,716)	(907)	244	-
NET CHANGE IN FUND BALANCE	(3,716)	(907)	244	-
FUND BALANCE AT BEGINNING OF YEAR	305,422	(6,024)	32,612	-
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR, AS RESTATED	305,422	(6,024)	32,612	-
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	-	-
FUND BALANCE AT END OF YEAR	\$ 301,706	\$ (6,931)	\$ 32,856	\$ -

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2019

	Special Revenue Funds			
	245	270	271	273
	EPI Capacity	BP1-5 PH Emerg Prep	Ryan White Part B	BioTerrorism Training
REVENUES				
Grant-in-aid	\$ 57,051	\$ 361,275	\$ 49,786	\$ 57,677
Contract revenue	-	-	-	-
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	-	-	-
Inter agency	-	-	-	-
Intra agency	42,770	-	-	-
Intra agency - Internal Service Fund	-	-	-	-
Vital record fees	-	-	-	-
Medicaid fees	-	-	-	-
Other income	-	-	-	-
TOTAL REVENUES	99,821	361,275	49,786	57,677
EXPENDITURES				
Direct salaries	56,520	96,043	27,703	-
Fringe benefits	33,652	57,652	15,770	-
Equipment	801	85	-	-
Inter agency	-	17,383	-	686
Intra agency	525	9,444	525	-
Intra agency - Internal Service Fund	3,994	139,564	4,183	48,220
Other operating expenses	4,329	41,104	1,605	8,771
TOTAL EXPENDITURES	99,821	361,275	49,786	57,677
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	(35,064)	76	-	-
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR, AS RESTATED	(35,064)	76	-	-
TRANSFERS IN/(OUT) FROM CLOSED PROGRAM	-	-	-	-
FUND BALANCE AT END OF YEAR	\$ (35,064)	\$ 76	\$ -	\$ -

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2019

	Special Revenue Funds			
	280	283	291	329
	EPI	STD	District	Breast
	Additional	Preventive Clinical Serv	Cadre Realignment	Feeding Peer Counseling
REVENUES				
Grant-in-aid	\$ 15,000	\$ 9,768	\$ 45,973	\$ 68,056
Contract revenue	-	-	-	-
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	-	-	-
Inter agency	-	-	-	-
Intra agency	-	-	-	-
Intra agency - Internal Service Fund	-	-	-	-
Vital record fees	-	-	-	-
Medicaid fees	-	-	-	-
Other income	-	-	-	-
TOTAL REVENUES	15,000	9,768	45,973	68,056
EXPENDITURES				
Direct salaries	-	-	-	30,692
Fringe benefits	-	-	-	9,715
Equipment	-	-	-	-
Inter agency	-	6,567	37,720	-
Intra agency	-	2,668	4,857	3,149
Intra agency - Internal Service Fund	15,000	434	3,218	7,669
Other operating expenses	-	99	178	16,831
TOTAL EXPENDITURES	15,000	9,768	45,973	68,056
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	691	15
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR, AS RESTATED	-	-	691	15
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	-	-
FUND BALANCE AT END OF YEAR	\$ -	\$ -	\$ 691	\$ 15

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2019

	Special Revenue Funds			
	333	348	367	401
	Youth	Step Up	GA STD	Family
	Develop	Step In	AAPPS	Planning
	Coordinator	Step In	Project	Cost Pool
REVENUES				
Grant-in-aid	\$ 17,504	\$ 5,584	\$ 1,880	\$ 260,065
Contract revenue	-	-	-	-
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	-	-	-
Inter agency	-	-	-	-
Intra agency	-	-	-	-
Intra agency - Internal Service Fund	-	-	-	-
Vital record fees	-	-	-	-
Medicaid fees	-	-	-	-
Other income	-	-	-	-
TOTAL REVENUES	17,504	5,584	1,880	260,065
EXPENDITURES				
Direct salaries	11,540	-	-	-
Fringe benefits	5,964	-	-	-
Equipment	-	-	-	1,283
Inter agency	-	-	-	193,288
Intra agency	-	-	-	46,125
Intra agency - Internal Service Fund	-	500	-	18,362
Other operating expenses	-	5,084	1,817	1,007
TOTAL EXPENDITURES	17,504	5,584	1,817	260,065
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	-	-	63	-
NET CHANGE IN FUND BALANCE	-	-	63	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	(209)
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR, AS	-	-	-	(209)
RESTATED				
TRANSFERS IN/(OUT) FROM CLOSED	-	-	-	-
PROGRAMS				
FUND BALANCE AT END OF YEAR	\$ -	\$ -	\$ 63	\$ (209)

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2019

	Special Revenue Funds			
	405 State Cervical Cancer	443 WIC Dietetic Internship	460 CMS Newborn Hearing	461 Outpatient UNHSI/Audiology Support
REVENUES				
Grant-in-aid	\$ 52,385	\$ 12,988	\$ 16,214	\$ 45,907
Contract revenue	-	-	-	-
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	-	-	-
Inter agency	-	-	-	-
Intra agency	-	-	-	34,927
Intra agency - Internal Service Fund	-	-	-	-
Vital record fees	-	-	-	-
Medicaid fees	-	-	-	-
Other income	-	-	-	-
TOTAL REVENUES	52,385	12,988	16,214	80,834
EXPENDITURES				
Direct salaries	-	7,567	-	37,519
Fringe benefits	-	-	-	23,184
Equipment	-	-	11,388	11,138
Inter agency	1,644	-	-	-
Intra agency	502	-	-	5,864
Intra agency - Internal Service Fund	11,359	-	1,887	3,213
Other operating expenses	38,880	5,421	2,939	722
TOTAL EXPENDITURES	52,385	12,988	16,214	81,640
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	(806)
NET CHANGE IN FUND BALANCE	-	-	-	(806)
FUND BALANCE AT BEGINNING OF YEAR	852	-	(1,449)	817
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR, AS RESTATED	852	-	(1,449)	817
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	-	-
FUND BALANCE AT END OF YEAR	\$ 852	\$ -	\$ (1,449)	\$ 11

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2019

	Special Revenue Funds			
	464	466	543	566
	State Breast & Cervical Cancer Screening	Health Promotion Initiative	Infants and Toddlers	HCEPPR Coordination
REVENUES				
Grant-in-aid	\$ 94,876	\$ 65,300	\$ 148,694	\$ 21,771
Contract revenue	-	-	-	-
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	-	-	-
Inter agency	-	-	-	-
Intra agency	-	11,129	-	-
Intra agency - Internal Service Fund	-	5,586	-	-
Vital record fees	-	-	-	-
Medicaid fees	-	-	-	-
Other income	-	-	-	-
TOTAL REVENUES	94,876	82,015	148,694	21,771
EXPENDITURES				
Direct salaries	-	47,000	48,116	-
Fringe benefits	-	27,890	28,694	-
Equipment	-	-	7,507	-
Inter agency	12,889	-	3,900	-
Intra agency	19,323	525	525	-
Intra agency - Internal Service Fund	1,319	5,377	20,784	1,603
Other operating expenses	61,331	1,223	46,188	20,168
TOTAL EXPENDITURES	94,862	82,015	155,714	21,771
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	14	-	(7,020)	-
NET CHANGE IN FUND BALANCE	14	-	(7,020)	-
FUND BALANCE AT BEGINNING OF YEAR	12,763	(8,140)	22,135	4,425
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR, AS RESTATED	12,763	(8,140)	22,135	4,425
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	-	-
FUND BALANCE AT END OF YEAR	\$ 12,777	\$ (8,140)	\$ 15,115	\$ 4,425

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2019

	Special Revenue Funds			
	589 Adol Health & Youth Dev	590 GA Approach	593 Arboviral Surveillance Support (Zika)	599 EH Work Force
REVENUES				
Grant-in-aid	\$ 101,926	\$ -	\$ 3,732	\$ 216,818
Contract revenue	-	-	-	-
County	-	-	-	-
Other local funds	-	-	-	-
Fees	-	-	-	-
Inter agency	-	-	-	-
Intra agency	1,323	-	-	-
Intra agency - Internal Service Fund	-	-	-	-
Vital record fees	-	-	-	-
Medicaid fees	-	-	-	-
Other income	1,926	-	-	-
TOTAL REVENUES	105,175	-	3,732	216,818
EXPENDITURES				
Direct salaries	34,619	-	-	-
Fringe benefits	21,404	-	-	-
Equipment	2,589	-	-	-
Inter agency	3,600	-	3,732	135,601
Intra agency	525	-	-	81,217
Intra agency - Internal Service Fund	7,000	-	-	-
Other operating expenses	33,512	-	-	-
TOTAL EXPENDITURES	103,249	-	3,732	216,818
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,926	-	-	-
NET CHANGE IN FUND BALANCE	1,926	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	2,452	50	-	-
PRIOR PERIOD ADJUSTMENT	-	(50)	-	-
FUND BALANCE AT BEGINNING OF YEAR, AS RESTATED	2,452	-	-	-
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-	-	-
FUND BALANCE AT END OF YEAR	\$ 4,378	\$ -	\$ -	\$ -

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (Continued)
For the Year Ended June 30, 2019

	600 District 1-1 Admin Cadre	Total NonMajor Special Revenue Funds
REVENUES		
Grant-in-aid	\$ 86,000	\$ 2,921,981
Contract revenue	-	171
County	-	-
Other local funds	-	-
Fees	-	1,350
Inter agency	-	-
Intra agency	-	195,202
Intra agency - Internal Service Fund	-	5,586
Vital record fees	-	-
Medicaid fees	-	-
Other income	-	2,043
TOTAL REVENUES	86,000	3,126,333
EXPENDITURES		
Direct salaries	-	718,685
Fringe benefits	-	383,378
Equipment	-	39,498
Inter agency	-	635,939
Intra agency	-	306,523
Intra agency - Internal Service Fund	-	425,075
Other operating expenses	86,000	669,686
TOTAL EXPENDITURES	86,000	3,178,784
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(52,451)
NET CHANGE IN FUND BALANCE	-	(52,451)
FUND BALANCE AT BEGINNING OF YEAR	-	664,870
PRIOR PERIOD ADJUSTMENT	-	(50)
FUND BALANCE AT BEGINNING OF YEAR, AS RESTATED	-	664,820
TRANSFERS IN/(OUT) FROM CLOSED PROGRAMS	-	-
FUND BALANCE AT END OF YEAR	\$ -	\$ 612,369

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 001 - GENERAL FUND
BALANCE SHEET
June 30, 2019

	2019
ASSETS	
Cash	\$ 2,316,793
Due from other funds	237,201
Due from other governments	98,824
Prepaid expenses	1,529
Inventory, at cost	65,394
TOTAL ASSETS	\$ 2,719,741
 LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 5,608
Due to other governments	181,110
TOTAL LIABILITIES	186,718
 FUND BALANCE	
Reserved for prepaid expenses	1,529
Reserved for inventory	65,394
Unreserved - undesignated	2,466,100
TOTAL FUND BALANCE	2,533,023
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,719,741

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 001 - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Year Ended June 30, 2019

	2019
REVENUES	
Grant-in-aid	\$ 2,759,063
County	300,000
Other local funds	7,843
Fees	430,938
Inter agency	22,974
Intra agency	225,102
Intra agency - Internal Service Fund	223,250
Vital record fees	211,135
Medicaid fees	81,268
Other income	307,489
	4,569,062
TOTAL REVENUES	
EXPENDITURES	
Direct salaries	999,781
Fringe benefits	591,379
Equipment	28,062
Inter agency	653,650
Intra agency	87,598
Intra agency - Internal Service Fund	1,488,992
Other operating expenses	454,548
	4,304,010
TOTAL EXPENDITURES	
EXCESS (DEFICIENCY) OF REVENUES	
OVER EXPENDITURES	265,052
NET CHANGE IN FUND BALANCE	265,052
FUND BALANCE AT BEGINNING OF YEAR	2,267,971
FUND BALANCE AT END OF YEAR	\$ 2,533,023

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 301 - WIC COST POOL
BALANCE SHEET
June 30, 2019

	2019
ASSETS	
Accounts receivable	\$ 566
Due from other governments	242,801
TOTAL ASSETS	\$ 243,367
 LIABILITIES AND FUND BALANCE	
LIABILITIES	
Due to other funds	\$ 8,771
Due to other governments	85,981
Other liabilities	152,814
TOTAL LIABILITIES	247,566
FUND BALANCE	
Reserved for inventory	-
Unreserved - undesignated	(4,199)
TOTAL FUND BALANCE	(4,199)
TOTAL LIABILITIES AND FUND BALANCE	\$ 243,367

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 301 - WIC COST POOL
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Year Ended June 30, 2019

	2019
REVENUES	
Grant-in-aid	\$ 2,323,633
TOTAL REVENUES	2,323,633
EXPENDITURES	
Direct salaries	1,408,018
Fringe benefits	820,371
Intra agency	25,721
Inter agency	69,521
TOTAL EXPENDITURES	2,323,631
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2
NET CHANGE IN FUND BALANCE	2
FUND BALANCE AT BEGINNING OF YEAR	(4,201)
FUND BALANCE AT END OF YEAR	\$ (4,199)

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 362 - FEDERAL FUNDS TITLE III RYAN WHITE
BALANCE SHEET
June 30, 2019

	2019
ASSETS	
Cash	\$ 2,765,831
Accounts receivable	300,114
Due from other governments	3
TOTAL ASSETS	\$ 3,065,948
 LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 182,642
Due to other funds	4,906
Due to other governments	17,103
TOTAL LIABILITIES	204,651
 FUND BALANCE	
Reserved for inventory	-
Unreserved - undesignated	2,861,297
TOTAL FUND BALANCE	2,861,297
 TOTAL LIABILITIES AND FUND BALANCE	\$ 3,065,948

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 362 - FEDERAL FUNDS TITLE III RYAN WHITE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Year Ended June 30, 2019

	2019
REVENUES	
Contract revenue	\$4,059,267
Fees	16,565
Medicaid fees	4,293
Miscellaneous	100
TOTAL REVENUES	4,080,225
EXPENDITURES	
Direct salaries	160,841
Fringe benefits	79,842
Equipment	1,984
Intra agency	2,775
Intra agency - Internal Service Fund	56,559
Other operating expenses	2,547,096
	-
TOTAL EXPENDITURES	2,849,097
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,231,128
 NET CHANGE IN FUND BALANCE	 1,231,128
 FUND BALANCE AT BEGINNING OF YEAR	 1,539,217
PRIOR PERIOD ADJUSTMENT	90,952
FUND BALANCE AT BEGINNING OF YEAR, AS RESTATED	1,630,169
FUND BALANCE AT END OF YEAR	\$2,861,297

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 409 - CHILDREN'S MEDICAL SERVICES COST POOL
BALANCE SHEET
June 30, 2019

	2019
ASSETS	
Cash	\$ 94,170
Due from other governments	65,785
TOTAL ASSETS	\$ 159,955
 LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 20,928
Due to other funds	16,967
Due to other governments	124,723
TOTAL LIABILITIES	162,618
FUND BALANCE	
Reserved for inventory	-
Unreserved - undesignated	(2,663)
TOTAL FUND BALANCE	(2,663)
TOTAL LIABILITIES AND FUND BALANCE	\$ 159,955

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 409 - CHILDREN'S MEDICAL SERVICES COST POOL
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Year Ended June 30, 2019

	2019
REVENUES	
Grant-in-aid	\$ 410,004
Intra agency	37,684
TOTAL REVENUES	447,688
EXPENDITURES	
Direct salaries	103,025
Fringe benefits	61,862
Equipment	862
Inter agency	132,701
Intra agency	35,371
Intra agency - Internal Service Fund	38,804
Other operating expenses	75,063
TOTAL EXPENDITURES	447,688
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-
NET CHANGE IN FUND BALANCE	-
FUND BALANCE AT BEGINNING OF YEAR	(2,663)
FUND BALANCE AT END OF YEAR	\$ (2,663)

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 643 - WIC DIRECT COST
BALANCE SHEET
June 30, 2019

	2019
ASSETS	
Cash	\$ 197,960
Due from other governments	135,821
TOTAL ASSETS	\$ 333,781
 LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 8,978
Due to other funds	300,691
Due to other governments	11,759
TOTAL LIABILITIES	321,428
FUND BALANCE	
Reserved for inventory	-
Unreserved - undesignated	12,353
TOTAL FUND BALANCE	12,353
TOTAL LIABILITIES AND FUND BALANCE	\$ 333,781

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 643 - WIC DIRECT COST
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Year Ended June 30, 2019

	2019
REVENUES	
Grant-in-aid	\$ 439,617
TOTAL REVENUES	439,617
EXPENDITURES	
Equipment	19,412
Intra agency - Internal Service Fund	204,522
Other operating expenses	210,875
TOTAL EXPENDITURES	434,809
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,808
 NET CHANGE IN FUND BALANCE	 4,808
 FUND BALANCE AT BEGINNING OF YEAR	 7,545
 FUND BALANCE AT END OF YEAR	 \$ 12,353

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 007 - WIC NUTRITION EDUCATION
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 16,000	\$ 11,840	\$ (4,160)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>16,000</u>	<u>11,840</u>	<u>(4,160)</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Other operating expenses	16,000	11,840	4,160
TOTAL EXPENDITURES	<u>16,000</u>	<u>11,840</u>	<u>4,160</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>3,132</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 3,132</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 009 - WIC BREASTFEEDING
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 16,000	\$ 2,596	\$ (13,404)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>16,000</u>	<u>2,596</u>	<u>(13,404)</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Other operating expenses	16,000	2,596	13,404
TOTAL EXPENDITURES	<u>16,000</u>	<u>2,596</u>	<u>13,404</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>(2,802)</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ (2,802)</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 016 - STATE COMMUNITY CARE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ -	\$ -	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	75	75
	<u>-</u>	<u>75</u>	<u>75</u>
TOTAL REVENUES	<u>-</u>	<u>75</u>	<u>75</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	10,498	(10,498)
Intra agency - Internal Service Fund	-	4,687	(4,687)
Other operating expenses	-	15,965	(15,965)
	<u>-</u>	<u>31,150</u>	<u>(31,150)</u>
TOTAL EXPENDITURES	<u>-</u>	<u>31,150</u>	<u>(31,150)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(31,075)</u>	<u>(31,075)</u>
NET CHANGE IN FUND BALANCE	-	(31,075)	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>282,624</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 251,549</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 024 - CHILDREN'S FIRST 2
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 234,819	\$ 232,494	\$ (2,325)
Contract revenue	393	171	(222)
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	5,339	5,339	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>240,551</u>	<u>238,004</u>	<u>(2,547)</u>
EXPENDITURES			
Direct salaries	38,907	38,907	-
Fringe benefits	19,867	19,867	-
Equipment	1,028	1,028	-
Inter agency	77,199	76,599	600
Intra agency	61,502	59,896	1,606
Intra agency - Internal Service Fund	25,636	25,636	-
Other operating expenses	16,412	16,071	341
TOTAL EXPENDITURES	<u>240,551</u>	<u>238,004</u>	<u>2,547</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>33</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 33</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 031 - TUBERCULOSIS CONTROL
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 162,402	\$ 162,402	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>162,402</u>	<u>162,402</u>	<u>-</u>
EXPENDITURES			
Direct salaries	34,064	34,064	-
Fringe benefits	20,410	20,410	-
Equipment	275	275	-
Inter agency	38,749	38,749	-
Intra agency	18,694	18,694	-
Intra agency - Internal Service Fund	13,146	13,146	-
Other operating expenses	37,064	36,284	780
TOTAL EXPENDITURES	<u>162,402</u>	<u>161,622</u>	<u>780</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>780</u>	<u>780</u>
NET CHANGE IN FUND BALANCE	-	780	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>(16,596)</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ (15,816)</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 040 - EH RISK ASSESSMENT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ -	\$ -	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	1,350	1,350	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	72,052	-	(72,052)
TOTAL REVENUES	<u>73,402</u>	<u>1,350</u>	<u>(72,052)</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	1,512	1,512	-
Intra agency	4,500	4,500	-
Intra agency - Internal Service Fund	-	-	-
Other operating expenses	67,390	7,294	60,096
TOTAL EXPENDITURES	<u>73,402</u>	<u>13,306</u>	<u>60,096</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(11,956)</u>	<u>(11,956)</u>
NET CHANGE IN FUND BALANCE	-	(11,956)	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>73,967</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 62,011</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 056 - BREASTEST AND MORE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 133,500	\$ 133,500	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	33,808	33,808	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>167,308</u>	<u>167,308</u>	<u>-</u>
EXPENDITURES			
Direct salaries	37,432	37,432	-
Fringe benefits	22,428	22,427	1
Equipment	-	-	-
Inter agency	19,493	19,493	-
Intra agency	5,380	5,379	1
Intra agency - Internal Service Fund	2,307	2,307	-
Other operating expenses	80,268	80,268	-
TOTAL EXPENDITURES	<u>167,308</u>	<u>167,306</u>	<u>2</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>2</u>	<u>2</u>
NET CHANGE IN FUND BALANCE	-	2	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>24,178</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 24,180</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 066 - IMMUNIZATION
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 184,728	\$ 184,728	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	41,700	41,700	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>226,428</u>	<u>226,428</u>	<u>-</u>
EXPENDITURES			
Direct salaries	66,705	66,705	-
Fringe benefits	39,721	39,721	-
Equipment	-	-	-
Inter agency	67,363	67,363	-
Intra agency	28,341	28,341	-
Intra agency - Internal Service Fund	12,932	12,932	-
Other operating expenses	11,366	11,366	-
TOTAL EXPENDITURES	<u>226,428</u>	<u>226,428</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>(31,090)</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ (31,090)</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 076 - ORAL HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ -	\$ -	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	42	42
	<u>-</u>	<u>42</u>	<u>42</u>
TOTAL REVENUES	<u>-</u>	<u>42</u>	<u>42</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	1,575	(1,575)
Intra agency - Internal Service Fund	-	735	(735)
Other operating expenses	-	1,448	(1,448)
	<u>-</u>	<u>3,758</u>	<u>(3,758)</u>
TOTAL EXPENDITURES	<u>-</u>	<u>3,758</u>	<u>(3,758)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(3,716)</u>	<u>(3,716)</u>
NET CHANGE IN FUND BALANCE	-	(3,716)	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>305,422</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 301,706</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 094 - RYAN WHITE AIDS PROJECT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 212,713	\$ 212,713	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>212,713</u>	<u>212,713</u>	<u>-</u>
EXPENDITURES			
Direct salaries	44,786	44,786	-
Fringe benefits	25,917	25,917	-
Equipment	3,404	3,404	-
Inter agency	15,213	15,213	-
Intra agency	40	40	-
Intra agency - Internal Service Fund	37,001	37,001	-
Other operating expenses	86,352	87,259	(907)
TOTAL EXPENDITURES	<u>212,713</u>	<u>213,620</u>	<u>(907)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(907)</u>	<u>(907)</u>
NET CHANGE IN FUND BALANCE	-	(907)	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>(6,024)</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ (6,931)</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 112 - EARLY INTERVENTION SUPPORT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 196,918	\$ 158,071	\$ (38,847)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
WIC	-	-	-
Inter agency	-	-	-
Intra agency	26,114	24,206	(1,908)
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>223,032</u>	<u>182,277</u>	<u>(40,755)</u>
EXPENDITURES			
Direct salaries	121,991	99,472	22,519
Fringe benefits	44,248	31,111	13,137
Equipment	1,639	-	1,639
Inter agency	-	-	-
Intra agency	22,159	22,158	1
Intra agency - Internal Service Fund	14,613	14,613	-
Other operating expenses	18,382	14,679	3,703
TOTAL EXPENDITURES	<u>223,032</u>	<u>182,033</u>	<u>40,999</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>244</u>	<u>244</u>
NET CHANGE IN FUND BALANCE	-	244	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>32,612</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 32,856</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 208 - EMPLOYEE WORKSITE WELLNESS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 17,377	\$ 7,407	\$ (9,970)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>17,377</u>	<u>7,407</u>	<u>(9,970)</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Other operating expenses	17,377	7,407	9,970
TOTAL EXPENDITURES	<u>17,377</u>	<u>7,407</u>	<u>9,970</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 245 - EPI CAPACITY
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 57,051	\$ 57,051	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	42,770	42,770	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>99,821</u>	<u>99,821</u>	<u>-</u>
EXPENDITURES			
Direct salaries	56,520	56,520	-
Fringe benefits	33,652	33,652	-
Equipment	801	801	-
Inter agency	-	-	-
Intra agency	525	525	-
Intra agency - Internal Service Fund	3,994	3,994	-
Other operating expenses	4,329	4,329	-
TOTAL EXPENDITURES	<u>99,821</u>	<u>99,821</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>(35,064)</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ (35,064)</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 270 - BPI-5 PH EMERGENCY PREPAREDNESS (PHEP)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 411,956	\$ 361,275	\$ (50,681)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>411,956</u>	<u>361,275</u>	<u>(50,681)</u>
EXPENDITURES			
Direct salaries	96,043	96,043	-
Fringe benefits	57,652	57,652	-
Equipment	85	85	-
Inter agency	17,383	17,383	-
Intra agency	9,444	9,444	-
Intra agency - Internal Service Fund	139,561	139,564	(3)
Other operating expenses	<u>91,788</u>	<u>41,104</u>	<u>50,684</u>
TOTAL EXPENDITURES	<u>411,956</u>	<u>361,275</u>	<u>50,681</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>76</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 76</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 271 - RYAN WHITE PART B PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 56,248	\$ 49,786	\$ (6,462)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>56,248</u>	<u>49,786</u>	<u>(6,462)</u>
EXPENDITURES			
Direct salaries	29,292	27,703	1,589
Fringe benefits	19,644	15,770	3,874
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	525	525	-
Intra agency - Internal Service Fund	4,183	4,183	-
Other operating expenses	2,604	1,605	999
TOTAL EXPENDITURES	<u>56,248</u>	<u>49,786</u>	<u>6,462</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 273 - BIOTERRORISM - TRAINING
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 57,677	\$ 57,677	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>57,677</u>	<u>57,677</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	686	686	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	48,220	48,220	-
Other operating expenses	8,771	8,771	-
TOTAL EXPENDITURES	<u>57,677</u>	<u>57,677</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 280 - EPI CAPACITY/ADDITIONAL
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 15,000	\$ 15,000	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>15,000</u>	<u>15,000</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	15,000	15,000	-
Other operating expenses	-	-	-
TOTAL EXPENDITURES	<u>15,000</u>	<u>15,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 283 - STD PREVENTIVE CLINICAL SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 21,618	9,768	\$ (11,850)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>21,618</u>	<u>9,768</u>	<u>(11,850)</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	6,567	6,567	-
Intra agency	2,668	2,668	-
Intra agency - Internal Service Fund	434	434	-
Other operating expenses	11,949	99	11,850
TOTAL EXPENDITURES	<u>21,618</u>	<u>9,768</u>	<u>11,850</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 291 - DISTRICT CADRE REALIGNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 45,973	\$ 45,973	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>45,973</u>	<u>45,973</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	37,720	37,720	-
Intra agency	4,857	4,857	-
Intra agency - Internal Service Fund	3,218	3,218	-
Other operating expenses	178	178	-
TOTAL EXPENDITURES	<u>45,973</u>	<u>45,973</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>691</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 691</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 329 - BREAST FEEDING PEER COUNSELING
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 105,058	\$ 68,056	\$ (37,002)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>105,058</u>	<u>68,056</u>	<u>(37,002)</u>
EXPENDITURES			
Direct salaries	44,882	30,692	14,190
Fringe benefits	15,962	9,715	6,247
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	3,248	3,149	99
Intra agency - Internal Service Fund	7,669	7,669	-
Other operating expenses	33,297	16,831	16,466
TOTAL EXPENDITURES	<u>105,058</u>	<u>68,056</u>	<u>37,002</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>15</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 15</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 333 - YOUTH DEVELOPMENT COORDINATOR
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 18,675	\$ 17,504	\$ (1,171)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>18,675</u>	<u>17,504</u>	<u>(1,171)</u>
EXPENDITURES			
Direct salaries	11,540	11,540	-
Fringe benefits	7,135	5,964	1,171
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Other operating expenses	-	-	-
TOTAL EXPENDITURES	<u>18,675</u>	<u>17,504</u>	<u>1,171</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 348 - STEP UP STEP IN
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 10,000	\$ 5,584	\$ (4,416)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>10,000</u>	<u>5,584</u>	<u>(4,416)</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	500	500	-
Other operating expenses	9,500	5,084	4,416
TOTAL EXPENDITURES	<u>10,000</u>	<u>5,584</u>	<u>4,416</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 367 - STD AAPS PROJECT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 2,000	\$ 1,880	\$ (120)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>2,000</u>	<u>1,880</u>	<u>(120)</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Other operating expenses	2,000	1,817	183
TOTAL EXPENDITURES	<u>2,000</u>	<u>1,817</u>	<u>183</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES)	<u>-</u>	<u>63</u>	<u>63</u>
NET CHANGE IN FUND BALANCE	-	63	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 63</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 401 - FAMILY PLANNING COST POOL
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 260,065	\$ 260,065	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>260,065</u>	<u>260,065</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	1,283	1,283	-
Inter agency	193,288	193,288	-
Intra agency	46,125	46,125	-
Intra agency - Internal Service Fund	18,362	18,362	-
Other operating expenses	1,007	1,007	-
TOTAL EXPENDITURES	<u>260,065</u>	<u>260,065</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>(209)</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ (209)</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 405 - STATE CERVICAL CANCER SCREENING
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 52,385	\$ 52,385	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>52,385</u>	<u>52,385</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	1,644	1,644	-
Intra agency	502	502	-
Intra agency - Internal Service Fund	11,359	11,359	-
Other operating expenses	38,880	38,880	-
TOTAL EXPENDITURES	<u>52,385</u>	<u>52,385</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>852</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 852</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 443 - WIC DIETETIC INTERNSHIP
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 12,988	\$ 12,988	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>12,988</u>	<u>12,988</u>	<u>-</u>
EXPENDITURES			
Direct salaries	7,567	7,567	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Other operating expenses	5,421	5,421	-
TOTAL EXPENDITURES	<u>12,988</u>	<u>12,988</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 460 - CHILDREN'S MEDICAL SERVICES NEWBORN HEARING
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 21,643	\$ 16,214	\$ (5,429)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>21,643</u>	<u>16,214</u>	<u>(5,429)</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	11,950	11,388	562
Inter agency	-	-	-
Intra agency	2,090	-	2,090
Intra agency - Internal Service Fund	1,515	1,887	(372)
Other operating expenses	6,088	2,939	3,149
TOTAL EXPENDITURES	<u>21,643</u>	<u>16,214</u>	<u>5,429</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>(1,449)</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ (1,449)</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 461 - OUTPATIENT UNHSI/AUDIOLOGY SUPPORT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 45,907	\$ 45,907	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	43,500	34,927	(8,573)
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>89,407</u>	<u>80,834</u>	<u>(8,573)</u>
EXPENDITURES			
Direct salaries	42,879	37,519	5,360
Fringe benefits	25,671	23,184	2,487
Equipment	11,138	11,138	-
Inter agency	-	-	-
Intra agency	5,984	5,864	120
Intra agency - Internal Service Fund	3,213	3,213	-
Other operating expenses	522	722	(200)
TOTAL EXPENDITURES	<u>89,407</u>	<u>81,640</u>	<u>7,767</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(806)</u>	<u>(806)</u>
NET CHANGE IN FUND BALANCE	-	(806)	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>817</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 11</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 464 - STATE BREAST AND CERVICAL CANCER SCREENING
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 94,876	\$ 94,876	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>94,876</u>	<u>94,876</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	12,888	12,889	(1)
Intra agency	19,324	19,323	1
Intra agency - Internal Service Fund	1,319	1,319	-
Other operating expenses	61,345	61,331	14
TOTAL EXPENDITURES	<u>94,876</u>	<u>94,862</u>	<u>14</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>14</u>	<u>14</u>
NET CHANGE IN FUND BALANCE	-	14	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>12,763</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 12,777</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 466 - HEALTH PROMOTION INITIATIVE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 65,300	\$ 65,300	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	11,129	11,129	-
Intra agency - Internal Service Fund	5,586	5,586	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>82,015</u>	<u>82,015</u>	<u>-</u>
EXPENDITURES			
Direct salaries	47,000	47,000	-
Fringe benefits	27,890	27,890	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	525	525	-
Intra agency - Internal Service Fund	5,377	5,377	-
Other operating expenses	1,223	1,223	-
TOTAL EXPENDITURES	<u>82,015</u>	<u>82,015</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>(8,140)</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ (8,140)</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 543 - INFANTS AND TODDLERS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 185,273	\$ 148,694	\$ (36,579)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>185,273</u>	<u>148,694</u>	<u>(36,579)</u>
EXPENDITURES			
Direct salaries	48,116	48,116	-
Fringe benefits	30,271	28,694	1,577
Equipment	9,300	7,507	1,793
Inter agency	3,900	3,900	-
Intra agency	525	525	-
Intra agency - Internal Service Fund	20,579	20,784	(205)
Other operating expenses	72,582	46,188	26,394
TOTAL EXPENDITURES	<u>185,273</u>	<u>155,714</u>	<u>29,559</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(7,020)</u>	<u>(7,020)</u>
NET CHANGE IN FUND BALANCE	-	(7,020)	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>22,135</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 15,115</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 566 - HCEPPR COORDINATION
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 22,893	\$ 21,771	\$ (1,122)
Contract revenue		-	-
County		-	-
Other local funds		-	-
Fees		-	-
Inter agency		-	-
Intra agency		-	-
Intra agency - Internal Service Fund		-	-
Vital record fees		-	-
Medicaid fees		-	-
Other income		-	-
TOTAL REVENUES	<u>22,893</u>	<u>21,771</u>	<u>(1,122)</u>
EXPENDITURES			
Direct salaries		-	-
Fringe benefits		-	-
Equipment		-	-
Inter agency		-	-
Intra agency		-	-
Intra agency - Internal Service Fund	1,603	1,603	-
Other operating expenses	21,290	20,168	1,122
TOTAL EXPENDITURES	<u>22,893</u>	<u>21,771</u>	<u>1,122</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	4,425	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 4,425</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 589 - ADOLESCENT HEALTH & YOUTH DEVELOPMENT (AHYD)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 101,926	\$ 101,926	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	1,323	1,323	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	1,926	1,926	-
TOTAL REVENUES	<u>105,175</u>	<u>105,175</u>	<u>-</u>
EXPENDITURES			
Direct salaries	34,620	34,619	1
Fringe benefits	21,404	21,404	-
Equipment	1,837	2,589	(752)
Inter agency	3,600	3,600	-
Intra agency	525	525	-
Intra agency - Internal Service Fund	7,000	7,000	-
Other operating expenses	36,189	33,512	2,677
TOTAL EXPENDITURES	<u>105,175</u>	<u>103,249</u>	<u>1,926</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>1,926</u>	<u>1,926</u>
NET CHANGE IN FUND BALANCE	-	1,926	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>2,452</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 4,378</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 590 - GA APPROACH TO ENHANCING COLI ORAL HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 11,497	\$ -	\$ (11,497)
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>11,497</u>	<u>-</u>	<u>(11,497)</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	805	-	805
Intra agency - Internal Service Fund	-	-	-
Other operating expenses	10,692	-	10,692
TOTAL EXPENDITURES	<u>11,497</u>	<u>-</u>	<u>11,497</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	-	50	
PRIOR PERIOD ADJUSTMENT	-	(50)	
FUND BALANCE AT BEGINNING OF YEAR, AS RESTATED	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 593 - ARBOVIRAL SURVEILLANCE SUPPORT (ZIKA)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 3,732	\$ 3,732	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>3,732</u>	<u>3,732</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	3,732	3,732	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Other operating expenses	-	-	-
TOTAL EXPENDITURES	<u>3,732</u>	<u>3,732</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 599 - ENVIRONMENTAL HEALTH WORK FORCE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 216,818	\$ 216,818	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>216,818</u>	<u>216,818</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	135,601	135,601	-
Intra agency	81,217	81,217	-
Intra agency - Internal Service Fund	-	-	-
Other operating expenses	-	-	-
TOTAL EXPENDITURES	<u>216,818</u>	<u>216,818</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

See Accompanying Notes to the Basic Financial Statements

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
PROGRAM 600 - DISTRICT 1-1 ADMIN CADRE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Grant-in-aid	\$ 86,000	\$ 86,000	\$ -
Contract revenue	-	-	-
County	-	-	-
Other local funds	-	-	-
Fees	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Vital record fees	-	-	-
Medicaid fees	-	-	-
Other income	-	-	-
TOTAL REVENUES	<u>86,000</u>	<u>86,000</u>	<u>-</u>
EXPENDITURES			
Direct salaries	-	-	-
Fringe benefits	-	-	-
Equipment	-	-	-
Inter agency	-	-	-
Intra agency	-	-	-
Intra agency - Internal Service Fund	-	-	-
Other operating expenses	86,000	86,000	-
TOTAL EXPENDITURES	<u>86,000</u>	<u>86,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	
FUND BALANCE AT END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

See Accompanying Notes to the Basic Financial Statements



Mailing addresses:
Post Office Box 1614
Rome, Georgia 30162-1614

**ReadMartin&Slickman,
Certified Public Accountants, LLP**

Business locations:
201 E. 1st Street
Rome, Georgia 30161
706.291.7390

rms-cpas.com

Post Office Box T
Cedartown, Georgia 30125

405 N. Main Street
Cedartown, Georgia 30125
770.748.0910

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

Board of Directors
Floyd County Health Department
Rome, Georgia

Report on Compliance for Each Major Federal Program

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Floyd County Health Department'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 Floyd County Health Department'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 Floyd County Health Department's compliance.

Opinion on Each Major Federal Program

In our opinion, Floyd County Health Department, 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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 18/19-1. Our opinion on each major federal program is not modified with respect to these matters.

Floyd County Health Department's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Floyd County Health Department's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of Floyd County Health Department 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 Floyd County Health Department's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Floyd County Health Department'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.

Board of Directors
Floyd County Health Department
Page Three

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

Read Martin + Shekman CPA LLP

Rome, Georgia

January 8, 2020

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2019

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	unmodified
Internal control over financial reporting:	
Material weakness identified	none
Reportable condition identified not considered to be material weakness	yes
Noncompliance material to financial statements noted:	none

Federal Awards

Internal Control over major programs:	
Material weakness(es) identified	none
Reportable conditions identified not considered to be material weakness	none
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):	none

Identification of major programs

<u>CFDA #s</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, & Children
93.994	Maternal & Child Health Services Block Grant to the States

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee	yes

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2019

Section II - Financial Statement Findings

Finding or Recommendation 2019-001

Condition: During our audit, we noted several instances of continuing education and travel expenses the Health Department incurred on behalf of the District Health Director that were not reviewed and approved by anyone other than the Director herself. The Director was able to circumvent controls that were put in place to prevent wasting of taxpayer funds.

Criteria: According to the State of Georgia Statewide Accounting Policy & Procedure Manual, no individual should approve his/her own expense report under any circumstance and all travel expenses must be submitted via the TTE system by the individual who incurred the expense. A traveler's immediate supervisor or higher administrative authority must approve a travel expense report before reimbursement will be issued.

Effect: The potential to result in disbursements being made for amounts that are not allowable expenses or worse, completely unauthorized transactions that may be questionable expenditures.

Cause: Lack of direct oversight and lack of specific policies and procedures for the Director.

Prior Audit Findings: None

Recommendation: Floyd County Health Department should update its internal control documentation to include specific guidelines for the expenses that will not be paid on behalf of the Health Director.

The Floyd County Health Department should require Board approval for any expenses benefiting the Director.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2019

Section III - Federal Award Findings and Questioned Costs

No audit findings were determined which are required to be reported by Section 2 CFR 200.516(a) of the Uniform Guidance. However, the following instance(s) of immaterial noncompliance were presented for the benefit of the administration of the Floyd County Health Department.

Finding or Recommendation 18/19-1

Condition: Floyd County Health Department (FCHD) receives Federal funds as a subrecipient from the Georgia Department of Public Health. The Master Agreement stipulates that FCHD will receive funds on a reimbursement basis. During August of FY19, staff requested funding for eleven months of salary for program staff personnel. Reimbursement for entire FY19 indirect costs were also requested.

In October, staff requested Q1 and Q2 of intercounty payment reimbursements, Q2 payment was not fully incurred and per contract was not payable until the end of Q2.

Once funds were received, FCHD did not minimize the time between receipt of funds and disbursement. For example, funds for county Q2 payments were received in December 2018 but Q2 disbursements to counties were not issued until May 2019.

CFDA Number and Title: 93.994 Maternal and Child Health Services Block Grant to the States.

Pass-through Entity Georgia Department of Public Health

Criteria:

- 1) Per Public Health Master Agreement between Georgia Department of Public Health and Floyd County Board of Health, item 4, "Department Payment to County", payment to the County will be based upon reimbursement for expenses.
- 2) Per 2 CFR section 200.305(b): "...payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity..."

Effect: Future expenses could change, and entity could inaccurately charge Federal Grant funds resulting in over or underpayment.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2019

Cause: Bookkeeper for program was new and unaware of compliance policies. During FY19, FCHD experienced high levels of staff turnover and did not provide the oversight required for new staff.

Prior Audit Findings: None

Recommendation: Management should engage in regular training with staff on working with Federal funding and develop specific policies and procedures for cash management. Management should develop system of periodic review for monthly closing process to ensure accuracy and compliance.

Northwest Health District

Zachary Taylor, M.D., M.S.
Interim District Health Director



1309 Redmond Road, NW
Rome, Georgia 30165-9655
PH: 706-295-6704
FAX: 706-802-5435
www.nwgapublichealth.org

Serving Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Haralson, Paulding, Polk, and Walker Counties

Corrective Action Plan

Audit Firm : Read, Martin & Slickman, Certified Public Accountants, LLP

Audit Period : For the Year Ending June 30, 2019

Date Submitted : January 8, 2020

1. Comments on Finding or Recommendation 2019-001

The Senior Manager, Accounting / Financial Services concurs with the condition, criteria, effect, cause, and recommendation regarding the financial audit administered by Read, Martin & Slickman, Certified Public Accountants, LLP for the year ending June 30, 2019.

2. Corrective Actions To Take or Planned

The Floyd County Health Department will update its internal control documentation to include specific guidelines and thresholds for expenses that will not be paid on behalf of the District Health Director as well as explore the feasibility of requiring Board of Health approval for any expenses benefiting the District Health Director (per the recommendation).

Respectfully Submitted,

Brian D. Morgan
Senior Manager, Accounting / Financial Services

Northwest Health District

Zachary Taylor, M.D., M.S.
Interim District Health Director



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Corrective Action Plan

Audit Firm : Read, Martin & Slickman, Certified Public Accountants, LLP

Audit Period : For the Year Ending June 30, 2019

Date Submitted : December 18, 2019

1. Comments on Finding or Recommendation 18/19-1

The Senior Manager, Accounting / Financial Services concurs with the condition, criteria, effect, and recommendation regarding the single audit administered by Read, Martin & Slickman, Certified Public Accountants, LLP for the year ending June 30, 2019.

2. Corrective Actions Take or Planned

All accounting staff will be briefed on the importance of following all pertinent Federal guidelines when executing Federal grant funds. In addition, regular training will be provided to staff working with Federal funds, specific policies and procedures for cash management will be developed, and monthly accounting books will be reviewed at least quarterly to ensure accuracy and compliance (per the recommendation).

Respectfully Submitted,

Brian D. Morgan
Senior Manager, Accounting / Financial Services

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
Department of Agriculture:		
<i>Passed through the Georgia Department of Public Health:</i>		
Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	\$ 2,858,730
Department of Education:		
<i>Passed through the Georgia Department of Public Health:</i>		
Special Education Grants for Infants and Families	84.181	148,694
Department of Health and Human Services:		
<i>Direct Award:</i>		
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	298,431
Department of Health and Human Services:		
<i>Passed through the Georgia Department of Public Health:</i>		
Public Health Emergency Preparedness	93.069	57,677
Public Health Emergency Preparedness	93.074	383,046
Injury Prevention and Control Research	93.136	5,584
Arboviral Surveillance (ZIKA)	93.323	3,732
Immunization Action Plan	93.539	184,728
Temporary Assistance for Needy Families	93.558	361,991
Preventative Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	7,407
National Breast and Cancer Early Detection	93.898	133,500

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

**Department of Health and Human
Services:**

*Passed through the Georgia Department
of Public Health:*

HIV Care Formula Grants	93.917	262,499
Preventive Health Services Sexually Transmitted Diseases Control Grants	93.977	11,648
Maternal and Child Health Services Block Grant to the States	93.994	<u>267,309</u>
Total Federal Expenditures		<u>\$ 4,984,976</u>

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

Note 1 - General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial award programs. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the schedule.

Note 2 - Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting or accrual basis of accounting as determined by the fund in which the expenses or expenditures are accounted, which is described in the notes to the County's basic financial statements.

Note 3 - Relationship to Federal Financial Reports

Amounts reported in the accompanying schedule agree with amounts reported in the related federal financial reports.

Note 4 - Indirect Cost Rate

Floyd County Health Department has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2019

Schedule of Prior Audit Findings

No prior year findings.

FLOYD COUNTY HEALTH DEPARTMENT
A COMPONENT UNIT OF FLOYD COUNTY, GEORGIA
SCHEDULE OF STATE AWARDS EXPENDED
STATE OF GEORGIA - GRANT-IN-AID
For the Year Ended June 30, 2019

	Contract Program Number	Revenues	Expenditures	Amount Owed to DPH	Amount Due from DPH
PUBLIC HEALTH	001	\$ 2,759,063	\$ 2,759,063	\$ 181,110	\$ -
WIC NUTRITION EDUCATION	007	11,840	11,840	-	4,331
WIC BREASTFEEDING	009	2,596	2,596	90	1,035
CHILDREN'S FIRST 2	024	232,494	232,494	23,459	109,461
TB CONTROL	031	162,402	162,402	14,616	40,722
BREASTEST & MORE	056	133,500	133,500	1,634	35,972
IMMUNIZATION	066	184,728	184,728	8,904	65,325
RYAN WHITE AIDS PROJECT	094	212,713	212,713	14,358	53,179
EARLY INTERVENTION SUPPORT	112	158,071	158,071	27,752	25,667
EMPLOYEE WORKSITE WELLNESS PROGRAM	208	7,407	7,407	1,005	-
EPI CAPACITY	245	57,051	57,051	-	-
BP1-5 PH EMERG PREPAREDNESS (PHEP)	270	361,275	361,275	36,817	41,362
BP1-5 PH EMERG PREPAREDNESS (PHEP) - FY '17	270	-	-	15,364	-
RYAN WHITE PART B	271	49,786	49,786	4,387	4,011
BIOTERRORISM - TRAINING	273	57,677	57,677	5,191	3,860
BIOTERRORISM - TRAINING - FY '17	273	-	-	2,069	-
EPI CAPACITY/ADDITIONAL	280	15,000	15,000	467	467
STD PREVENTIVE CLINICAL SERVICES	283	9,768	9,768	1,114	-
DISTRICT CADRE REALIGNMENT	291	45,973	45,973	1,787	-
WIC COST POOL	301	2,323,633	2,323,633	16,458	242,801
BREAST FEEDING PER COUNSELING	329	68,056	68,056	2,465	7,810
YOUTH DEVELOPMENT COORDINATOR	333	17,504	17,504	-	17,504
STEP UP STEP IN	348	5,584	5,584	900	-
STD AAPS PROJECT	367	1,880	1,880	120	-
FAMILY PLANNING COST POOL	401	260,065	260,065	23,406	76,849
STATE CERVICAL CANCER SCREENING	405	52,385	52,385	46	16,166
CMS COST POOL	409	410,004	410,004	49,656	65,785
WIC DIETETIC INTERNSHIP	443	12,988	12,988	-	-
CMS NEWBORN HEARING SCREENING	460	16,214	16,214	1,947	532
OUTPATIENT UNHSI/AUDIOLOGY SUPPORT	461	45,907	45,907	80	-
STATE BREAST & CERVICAL CANCER SCREENING	464	94,876	94,876	2,120	47,173
HEALTH PROMOTION INITIATIVE	466	65,300	65,300	862	301
INFANTS AND TODDLERS	543	148,694	148,694	16,675	42,609
HCEPPR COORDINATION	566	21,771	21,771	2,060	10,105
HCEPPR COORDINATION - FY '17	566	-	-	3,014	-
ADOLESCENT HEALTH & YOUTH DEVELOP (AHYD)	589	101,926	101,926	9,000	23,098
GA APPROACH TO ENHANCING COLI ORAL HEALTH	590	-	-	1,035	-
ARBOVIRAL SURVEILLANCE SUPPORT (ZIKA)	593	3,732	3,732	-	3,732
ENVIRONMENTAL HEALTH WORK FORCE	599	216,818	216,818	-	-
DISTRICT 1-1 ADMIN CADRE	600	86,000	86,000	2,202	2,202
WIC DIRECT COST/CLIENT SERVICES	643	439,617	439,617	11,759	135,821
		<u>\$ 8,854,298</u>	<u>\$ 8,854,298</u>	<u>\$ 483,929</u>	<u>\$ 1,077,880</u>

See Accompanying Notes to the Basic Financial Statements