

**HALL COUNTY HEALTH DEPARTMENT
PUBLIC HEALTH PROGRAM
AND
DISTRICT HEALTH PROGRAMS
AUDIT REPORT
FOR THE PERIOD
July 1, 2018 – June 30, 2019**

*Bull and Bull CPAs, P.C.
Gainesville, Georgia*

HALL COUNTY HEALTH DEPARTMENT
PUBLIC HEALTH PROGRAM
AUDIT REPORT
TABLE OF CONTENTS

	PAGE
I. MANAGEMENT’S DISCUSSION AND ANALYSIS	1-4
II. INDEPENDENT AUDITOR’S REPORT	5-7
III. FINANCIAL STATEMENTS	
A. Statement of Net Position	8
B. Statement of Activities	9
C. Balance Sheet – Governmental Funds – June 30, 2019	10
D. Statement of Revenues and Expenditures and Changes in Fund Balance – Governmental Fund – Fiscal Year Ended June 30, 2019	11
E. Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
F. Notes to the Financial Statements	13-29
IV. REQUIRED SUPPLEMENTARY INFORMATION	
A. Budgetary Comparison Schedule	30
B. Note to RSI	31
C. Schedule of Proportionate Share of the Net Pension Liability	32
D. Schedule of Contributors	33
E. Schedule of Proportionate Share of the Net OPEB Liability	34

F. Schedule of Contributors to the Sate OPEB Fund	35
G. Schedule of Proportionate Share of the Net OPEB Liability (Asset)	36
H. Schedule of Contributors to the SEAD-OPEB Plan	37
I. Notes to Required Supplementary Information	38
V. OTHER SUPPLEMENTARY INFORMATION AND REPORTS	
A. Budgetary Comparison Schedule	39-85
001- Physical Health Program	
018 - Health Planning-Dental Services	
024 - Children First	
031 - TB Control	
044 – HIV/AIDS Substance Abuse	
056 - Breast Test and More	
066 - Immunization Program	
067 - Ryan White Part C	
076 - Dental	
094 - Ryan White	
112 - Early Intervention	
195 - District Operation	
208 – Employee Wellness Worksite Project	
245 – EPI	
270 – PH Emergency Preparedness	
273 – CDC/Cities Readiness	
280 – EPI Additional	
283 – STD Preventive Clinical Services	
291 – FP District/ CADRE	
323 – NACCHO	
332 – Dental	
367 -- STD	
401 – FP Cost Pool	
405 – State CC Screening	
409 – CMS Cost Pool	
417 – Tobacco Use Prevention	
460 – Newborn Hearing Screening	
461 – Audiology Support	

464 – State Breast & Cervical
 466 – Health Promotions
 543 – Infants & Toddlers with Disabilities
 566 – HCEPPR Program Coordination
 589 – Adolescent Health
 595 – SNAP-ED
 599 – Env Health Work Force Plan
 602 – Admin Cadre
 623 – LARC Initiative
 627 – District Infrastructure & ACCR
 633 – Surveillance Support -ZIKE
 639 – GBCCP Client Navigation Program
 641 – HPV
 WIC Programs
 007 – WIC-Nutrition Education
 009 – WIC-Breastfeeding
 301 – WIC-Cost Pool
 329 – WIC Head Start
 643 – WIC-Administration
 644 – WIC Head Start

B. 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	86-87
C. Independent Auditor’s Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	88-89
D. Statement of Financial Settlement	90
E. Schedule of State Contractual Assistance	91
F. Schedule of Findings and Questioned Costs	92
G. Summary Schedule of State Findings and Prior Audit Findings	93
H. Schedule of Expenditures of Federal Awards	94
I. Notes to the Schedule of Expenditures of Federal Awards	95

J. Schedule of Amounts Due from DPH – June 30, 2019	96
K. Schedule of Amounts Due to DPH – June 30, 2019	97
L. Schedule of Changes in Fund Balances	98

Management's Discussion and Analysis

This section of Hall County Health Department's annual financial report presents our discussion and analysis of the Department's financial performance during the fiscal year that ended June 30, 2019. Please read it in conjunction with the Department's financial statements which follow this section.

The Hall County Health Department is a component unit of Hall County, which is subject to the reporting requirements of GASB Statement No. 34.

FINANCIAL HIGHLIGHTS

The Department's total net position increased in FY19 by \$3,164,880.

The Department's revenues for the year were more than budgeted and expenditures were less than budgeted.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the Department:

The first two statements are government-wide financial statements that provide both long-term and short-term information about the Department's overall financial status.

The remaining statements are fund financial statements that focus on reporting operations in more detail than the government-wide statements.

The governmental funds statements tell how services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

Government-wide Statements

The government-wide statements report information about the Department as a whole using accounting methods similar to those used by private-sector companies. The statement of net position

includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Department's net position and how they have changed. Net position – the difference between the assets and liabilities – is one way to measure the Department's financial health, or position.

Over time, increases or decreases in the Department's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

To assess the overall health of the Department you need to consider additional nonfinancial factors such as changes in the fee structure and the likelihood of continued growth.

Fund Financial Statements

The fund financial statements provide more detailed information about the Department's operating fund – not the Department as a whole. Funds are accounting devices that the Department uses to keep track of specific sources of funding and spending for particular purposes.

The Department has only one kind of fund:

Governmental funds – all of the basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance its programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE DEPARTMENT AS A WHOLE

Net Position

The Department's combined net position increased by \$3,164,880 in FY19.

Governmental Activities

Revenues for the Department’s activities decreased by 3.35% in FY19, while total expenses decreased by 1.9%.

FINANCIAL ANALYSIS OF THE DEPARTMENT’S FUNDS

As the Department completed the year, its governmental fund balance of \$6,805,737 increased by 12.7%.

Each year, the Georgia DPH provides grant funds to the Department for general operations. In FY19, the amount was \$10,916,199.

General Fund Budgetary Highlights

Over the course of the year, the budget was revised one time. The adjustment was done near the end of the fiscal year to adjust final budget amounts to actual.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Department’s policy is to capitalize all non-expendable property costing \$5,000 or more and having a useful life in excess of one year. Using this definition for equipment, the capital asset activity for the year ended June 30, 2019 was as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Governmental activities:				
Equipment	\$ 1,137,736	\$ 67,706	\$ 0	\$1,205,442
Less Accumulated Depreciation	<u>(909,908)</u>	<u>(101,313)</u>	<u>0</u>	<u>(1,011,221)</u>
	<u>\$ 227,828</u>	<u>\$ 33,607</u>	<u>\$ 0</u>	<u>\$ 194,221</u>

Building and land costs are not included since these are owned by the county government.

Noncurrent Liabilities

The Department’s noncurrent liability at June 30, 2019 was for compensated absences, net pension liability, and net OPEB liability in the amount of \$14,196,482.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Budgeted expenditures are expected to increase in FY20. No major new programs or initiatives have been added to the 2020 budget.

CONTACTING THE DEPARTMENT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the citizens, taxpayers and customers with a general overview of the Department's finances and to demonstrate the Department's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District 2 Accounting Office, 1280 Athens Street, Gainesville, Georgia 30507.

Bull & Bull CPA's P.C.

459 BOULEVARD, NE
P.O. BOX 697
GAINESVILLE, GEORGIA 30503

(770) 536-0209

Independent Auditor's Report

TO THE HALL COUNTY BOARD OF HEALTH
GAINESVILLE, GEORGIA

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of Hall County Health Department, a component unit of the Hall County government, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Hall 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 statement.

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 1 through 4 and the schedules identified in the Required Supplementary Information section of the accompanying table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Hall County Health Department's basic financial statements. The budgetary comparison schedules, statement of financial settlement, schedule of state contractual assistance, schedule of expenditures of federal awards, schedule of amounts due to DPH, schedule of amounts due from DPH, and statement of changes in fund balance 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 Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2019, on our consideration of Hall 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 Hall County Health Department's internal control over financial reporting or on compliance. That report is an integral part of the audit performed in accordance with *Government Auditing Standards* in considering Hall County Health Department's internal control over financial reporting and compliance.

Bull & Bull CPA's P.C.

November 30, 2019

HALL COUNTY HEALTH DEPARTMENT
Public Health Program
Statement of Net Position
June 30, 2019

ASSETS	
Current Assets	
Cash and Investments	\$ 6,053,554.50
Due from DPH	1,046,697.14
Other Receivables	485,798.03
Other Capital Assets, Net of Accumulated Depreciation	<u>194,221.49</u>
Total Current Assets	<u>7,780,271.16</u>
 TOTAL ASSETS	 7,780,271.16
 DEFERRED OUTFLOW OF RESOURCES	 2,704,582.92
LIABILITIES	
Current Liabilities	
Due to DPH	58,487.54
Retirement Withheld	82.01
Accounts Payables	721,743.42
Liability for Compensated Absences: Due Within One Year	<u>535,000.00</u>
Total Current Liabilities	1,315,312.97
Noncurrent Liabilities	
Liability for Compensated Absences: Due After One Year	170,219.10
Net Pension Liability	9,140,306.00
Net OPEB Liability	<u>4,885,957.00</u>
Total Noncurrent Liabilities	<u>14,196,482.10</u>
 TOTAL LIABILITIES	 15,511,795.07
 DEFERRED INFLOW OF RESOURCES	 3,989,147.00
NET POSITION	
Invested in Capital Assets, Net of Related Debt	194,221.49
Restricted	1,446,084.31
Unrestricted	<u>(10,656,393.79)</u>
 TOTAL NET POSITION	 <u>\$ (9,016,087.99)</u>

See accompanying notes to financial statements.

HALL COUNTY HEALTH DEPARTMENT
 Public Health Program
 Statement of Activities
 For the Year Ended June 30, 2019

EXPENDITURES/EXPENSE	
Current	
Personal Services	\$ 8,496,093.85
Other Operating	4,731,044.74
Indirect Cost	755,216.00
Interagency Expenses	835,616.55
Equipment Rental and Purchase	<u>547,342.97</u>
 TOTAL EXPENDITURES/EXPENSES	 <u>15,365,314.11</u>
 REVENUES	
Grant Funds-State of Georgia	10,916,198.95
Federal Grant Funds	339,350.66
Charges for Services	3,002,583.55
County Funds	754,745.04
Contracts	1,509.76
Other Local Funds	2,814,708.08
Interagency Revenues	<u>198,617.30</u>
 TOTAL REVENUES	 <u>18,027,713.34</u>
Special Item : Current Year Adjustment-Revenue Refunds	1,163.28
Special Item : Funds Due Back to Grantors	(34,665.86)
Special Item : Prior Year Revenues	469,001.53
Special Item : Prior Year Expenditure	(724.36)
Special Item : Capital Assets Purchased	<u>67,705.83</u>
INCREASE IN NET POSITION	<u>3,164,879.65</u>
 NET POSITION-BEGINNING OF THE YEAR	 <u>(12,180,967.64)</u>
 NET POSITION-END OF THE YEAR	 <u><u>\$ (9,016,087.99)</u></u>

See accompanying notes to financial statements.

HALL COUNTY HEALTH DEPARTMENT
Public Health Program
Balance Sheet
June 30, 2019

	General Fund
ASSETS AND OTHER DEBITS	
Cash in Bank	\$ 6,050,479.50
Cash on Hand	3,075.00
Accounts Receivable	485,798.03
Due from DPH	<u>1,046,697.14</u>
TOTAL ASSETS AND OTHER DEBITS	<u><u>\$ 7,586,049.67</u></u>
LIABILITIES, FUND EQUITY AND OTHER CREDITS	
LIABILITIES	
Accounts Payable	\$ 721,743.42
Retirement Withheld	82.01
Due to DPH	<u>58,487.54</u>
TOTAL LIABILITIES	<u>780,312.97</u>
EQUITY AND OTHER CREDITS	
Fund Balance	
Restricted	1,446,084.31
Unassigned	<u>5,359,652.39</u>
TOTAL EQUITY AND OTHER CREDITS	<u>6,805,736.70</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u><u>\$ 7,586,049.67</u></u>

Required adjustments to reconcile amounts reported in governmental activities in the statement of net position:

Due to requirements to record the net pension liability as mandated by GASB 68, the statement of net position has been reduced.	\$ (8,406,964.08)
Due to requirements to record the net OPEB liability as mandated by GASB 75, the statement of net position has been reduced.	\$ (6,903,863.00)
Some liabilities, including accrued compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	\$ (705,219.10)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation of \$1,011,220.75	\$ 194,221.49

See accompanying notes to financial statements.

HALL COUNTY HEALTH DEPARTMENT
Public Health Program
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
June 30, 2019

REVENUES AND OTHER FINANCING SOURCES	
DPH Grant-in-Aid	\$ 10,916,198.95
Federal Grant Funds	339,350.66
County Revenue	754,745.04
Fees	3,002,583.55
Contracts	1,509.76
Interagency Revenues	198,617.30
Other Local Funds	<u>2,814,708.08</u>
 TOTAL REVENUES	 <u>18,027,713.34</u>
 EXPENDITURES	
Salaries and Fringe Benefits	10,925,067.91
Equipment Expenditures	547,342.97
Other Operating	4,629,731.78
Interagency Exp	835,616.55
Indirect Cost	<u>755,216.00</u>
 TOTAL EXPENDITURES	 <u>17,692,975.21</u>
 NET EXCESS OF REVENUE OVER EXPENDITURES	 334,738.13
 Prior Year Adjustments-Revenue Refunds	1,163.28
Prior Year Adjustments-Revenue-Admin Claiming	469,001.53
Prior Year Adjustments-Expenditures	(724.36)
Special Adjustment-Funds Due Back to DPH (FY19)	<u>(34,665.86)</u>
 INCREASE IN FUND BALANCE	 769,512.72
 FUND BALANCE-Beginning	 <u>6,036,223.98</u>
 FUND BALANCE-Ending	 <u><u>\$ 6,805,736.70</u></u>

See accompanying notes to financial statements.

HALL COUNTY HEALTH DEPARTMENT
 Public Health Program
 Reconciliation of the Statement of Revenues, Expenditures,
 and Changes in Fund Balance - Governmental Funds to the
 Statement of Activities
 For the Year Ended June 30, 2019

Net change in fund balance (Statement of Revenue, Expenditures and Changes in Fund Balance)	\$ 769,512.72
<p>Governmental funds do not report the outstanding proportionate share of net pension liability. In FY 2015, the GASB began requiring this liability to be recorded in the government-wide financial statements. This amount reflects the net adjustment for FY 2019.</p>	
	600,472.70
<p>Governmental funds do not report the outstanding proportionate share of net OPEB liability. In FY 2018, the GASB began requiring this liability to be recorded in the government-wide financial statements. This amount reflects the net adjustment for FY 2019.</p>	
	1,725,875.00
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of depreciation (\$101,312.97) exceeds the amount of capital assets purchased (\$67,705.83) in the current period.</p>	
	(33,607.08)
<p>Noncurrent liabilities for compensated absences are not due and payable in the current period and are not recorded as current year expenses until taken. The amount by which compensated leave taken (\$682,106.29) exceeded the amount accrued in FY19 (\$579,479.93) decreased expenditures in the statement of activities.</p>	
	<u>102,626.36</u>
Change in net position of governmental activities	<u><u>\$ 3,164,879.70</u></u>

HALL COUNTY HEALTH DEPARTMENT
PUBLIC HEALTH PROGRAM
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policy of Hall County Health Department is to present financial statements in conformity with generally accepted accounting principles including GASB Statement 34.

- A. Government – Wide Financial Statements – The financial statements consist of the government-wide statements (statement of net position and the statement of activities) and the fund financial statements. The government-wide financial statements report information about the overall government without displaying individual funds or fund types. They measure and report all assets, liabilities, revenues, expenses, gains and losses using the economic resources measurement focus and accrual basis of accounting.
- B. Fund Financial Statements – Fund financial statements report additional and detailed information about the primary government. The General Fund is the general operating fund of the Department and accounts for all revenues and expenditures of the Department. General operating expenditures and the capital costs are paid from the General Fund. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Department considers revenues to be available if they are collected within 60 days of the end of the fiscal year.

The major sources of revenue are grant funds from the Department of Public Health, county government funds, client fees for services, interagency contracts, and Medicare and Medicaid fees. Of the above, all are susceptible to accrual except fees for services.

The terminology required by GASB 54 includes a natural hierarchy for reporting fund balances based on the extent to which the government is bound to honor constraints. The following five categories are available for use:

1. Nonspendable – Amounts not in a spendable form such as prepaid expenses or inventories.
2. Restricted – Amounts controlled by enabling legislation or externally imposed by creditors, grantors, laws or regulations.

3. Committed – Balances that are limited by constraints imposed by formal action of the Board of Health.
 4. Assigned – Balances that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.
 5. Unassigned – The residual amount after all classifications have been considered.
- C. Reporting Entity – The Hall County Board of Health (“Board”) is a component unit of the Hall County government and has responsibility and control over all health activities in the county. The Board receives funding from local and state sources and must comply with the requirements of these funding source entities.
- D. Budgets Restrictions – Line item budgets were developed as part of the grant agreements. Provisions were made for revision of the budgets during the year. The budgeted amounts shown in the accompanying statements reflect the final revised budgets for the grants. All budgets were prepared on the modified accrual basis of accounting and are consistent with accounting principles general accepted in the United States of America.
- E. Use of Estimates – The preparation of financial statements in conformity with accounting principles general accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts and disclosures. Accordingly, actual results could differ from these estimates.
- F. Capital Assets and Depreciation – The Department’s property and equipment with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The Department capitalizes assets with cost of \$5 thousand or more. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations. Estimated useful lives, in years, for depreciable assets are from 3-10 years for furniture, machinery and equipment.
- G. Compensated Absences – The Department’s employees are covered by State Merit System rules which allow them to accumulate in varying amounts unused sick leave up to a maximum of 90 days and unused vacation leave up to a maximum of 45 days. Upon termination, sick leave days are not paid. Employees are compensated for unused vacation days based on the rate of pay at termination. The estimated liabilities include required salary-related payments. Compensated absences are reported as accrued in the government-wide financial statements. Governmental funds report only the matured compensated absences payable to currently terminating employees and are included in wages and benefits payable.

- H. Employees' Retirement Plan – All the Department's eligible employees participate in the Georgia State Employees' Retirement System (ERS), a statewide multiple-employer public employee retirement system covering employees of local boards of health and various agencies and departments of the State of Georgia. ERS is funded through employer and employee contributions and the Department has no legal obligation for paying benefits. All full-time employees who are hired for Merit System positions are eligible to participate in ERS. Participants have a partial vested right to retirement benefits after ten years of service and become fully vested after 34 years.

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

During the year the Department contributed \$1,333,409. Contributions by employees are withheld by the Department. The Department has no other liability under the plan. The Department's total payroll for all employees during the year was \$11,209,594.

- I. State OPEB Fund – GASB 75 requires that governmental employers report their share of postemployment benefits other than pension liability and related expense and deferrals in their financial statements beginning June 30, 2018. 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.
- J. OPEB Fund – GASB 75 requires that governmental employers report their share of postemployment benefits other than pension liability and related expense and deferrals in their financial statements beginning June 30, 2018. For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund (SEAD-OPEB) plan (the Plan) and additions to/deductions from the SEAD-OPEB's fiduciary net position have been determined on the same basis as they are reported by SEAD-OPEB. For this purpose, death benefits are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2 – CASH

At June 30, 2019, the carrying amount of the Department’s deposits was \$6,050,480 and the bank balance was \$6,759,151.

It is the Department’s policy for deposits to be 100% secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The deposits are categorized to give an indication of the level of risk assumed by the Department at June 30, 2019. The categories are described as follows:

Category 1: Insured or collateralized with securities held by the entity or by its agent in the entity’s name.

Category 2: Collateralized with securities held by the pledging financial institution’s trust department or agent in the entity’s name.

Category 3: Uncollateralized.

Deposits, categorized by level of risk, are:

Category 1	\$1,658,511
Category 2	5,100,640
Category 3	<u>0</u>
Total	<u>\$6,759,151</u>

NOTE 3 – CAPITAL ASSETS

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

	Beginning Balance	Increase	Decrease	Ending Balance
Governmental activities:				
Equipment	\$1,137,736	\$ 67,706	\$ -	\$1,205,442
Less Accumulated Depreciation	(909,908)	(101,313)	-	(1,011,221)
	<u>\$ 227,828</u>	<u>\$ (33,607)</u>	<u>\$ -</u>	<u>\$ 194,221</u>

NOTE 4 – RESERVED FUND BALANCE- PRIOR YEAR PROGRAM INCOME- \$1,445,624

This amount is the surplus of fee collections over fees applied in fiscal year 2019. Based on DPH policy, these funds must be budgeted and expended in the next twelve month period.

NOTE 5 – NONCURRENT LIABILITIES- COMPENSATED ABSENCES

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

Beginning Balance	\$ 807,845.46
Additions	579,479.93
Reductions	<u>(682,106.29)</u>
Ending Balance	<u>\$ 705,219.10</u>
Amount due within one year (estimated)	\$ 535,000.00

NOTE 6 - EXCESS OF REVENUES OVER EXPENDITURES - \$1,912,368

This amount resulted in the following programs. The disposition of the surplus is also shown.

<u>Program Name & Number</u>	<u>Prior Yr Prog Income</u>	<u>Due to DPH</u>	<u>Fund Bal & Carryover</u>
001 Public Health	\$ 956,422.00	\$ -	\$ 435,441.48
643 WIC Admin	-	6,095.60	-
018 Dental Services	2,563.95	-	-
024 CMS Children First	29,038.44	114.48	-
044 HIV/AIDS	-	0.87	-
056 Breast Test & More	-	3,754.88	-
067 Ryan White Part C	75.00	-	-
094 Ryan White	-	-	(3,363.97)
112 Early Intervention	4,000.00	2,409.68	-
195 District Operation	343,366.50	-	-
291 FP District Cadre	-	75.34	-
323 NACCHO	8,192.59	-	-
401 Family Planning	79,004.91	10,779.76	-
405 State CC Screening	-	6,206.07	-
409 CMS Cost Pool	11,285.27	484.45	-
460 Newborn Hearing Scree	11,675.66	2.75	-
464 State Breast & Cervical	-	561.79	-
639 GBCCP Client Navigation	-	4,180.19	-
TOTAL	\$ 1,445,624.32	\$ 34,665.86	\$ 432,077.51

NOTE 7 – EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE STATEMENT OF NET POSITION

Noncurrent liabilities applicable to the agency’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. The balance in compensated absences at June 30, 2019 was \$705,219.

Governmental funds do not report the outstanding net pension liability. The outstanding net pension liability at June 30, 2019 was \$8,406,964.

Governmental funds do not report the outstanding other post-employment benefit liability. The outstanding other post-employment benefit liability at June 30, 2019 was \$6,903,863.

NOTE 8 – EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE STATEMENT OF ACTIVITIES

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. This adjustment is as follows:

Depreciation	\$ 101,312.97
Compensated Absences	<u>(102,626.36)</u>
Total	<u>\$ (1,313.39)</u>

Governmental funds do not report the outstanding proportionate share of net pension liability. The adjustment to net pension liability at June 30, 2019 was \$(600,473).

Governmental funds do not report the outstanding proportionate share of net OPEB liability. The adjustment to net OPEB liability at June 30, 2019 was \$(1,725,875).

NOTE 9 - DUE FROM DPH

As of June 30, 2019, DPH had not yet reimbursed various District programs a net total of \$1,032,986. As of the report date, the agency had received the full amount.

NOTE 10 – DUE TO DPH - \$58,488

Of this balance, \$26,416 was repaid in July and August, 2019 and the remaining balance remains unpaid at the audit report date.

The amount of \$32,072 is included in Other Schedules as Exhibit D – Statement of Financial Settlement.

NOTE 11 – RETIREMENT BENEFITS

General Information about the Employees' Retirement System

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

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

Under the old plan, the new plan, and the 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.

Contributions: Member contributions under the old plan are 4% of annual compensation, up to \$4,200, plus 6% of annual compensation in excess of \$4,200. Under the old plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the new plan and GSEPS are 1.25% of annual compensation. The Department's total required contribution rate for the year ended June 30, 2019 was 24.78% of annual covered payroll for old and new plan members and 21.78% for GSEPS members. The rates include the annual actuarially determined employer contribution rate of 24.66% of annual covered payroll for old and new plan members and 21.66% for GSEPS members, plus a 0.12% adjustment for the HB 751 one-time benefit adjustment of 3% to retired state employees. The Department's contributions to ERS totaled \$1,333,409 for the year ended

June 30, 2019. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

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

At June 30, 2019, the Department reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2017. An expected total pension liability as of June 30, 2018 was determined using standard roll-forward techniques. The 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 Department's proportion was 0.222336%, which was a decrease of 0.014254% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Department recognized pension expense of \$1,333,409. At June 30, 2019, the 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	\$ 284,281	\$ 0
Changes of assumptions	430,625	0
Net difference between projected and actual earnings on pension plan investment	0	210,637
Changes in proportion and differences between Department contributions and proportionate share of contributions	(639,464)	464,872
Department contribution subsequent to the measurement date	1,333,409	0
Total	\$1,408,851	\$ 675,509

Department contributions subsequent to the measurement date of \$1,333,409 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	\$ 354,396
2021	129,264
2022	(350,148)
2023	(94,115)
2024	0
Thereafter	0

Actuarial assumptions: The total pension liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017. Based on the funding policy adopted by the Board on

March 15, 2018, the investment rate of return assumption will be changed to 7.30% in the June 30, 2018 actuarial valuation. Therefore, the investment rate of return used in the roll-forward of the total pension liability is 7.30% using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

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:

<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 inflation

Discount rate: The discount rate used to measure the total pension liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at 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.

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

	1% Decrease (6.30%)	Current discount rate (7.30%)	1% Increase (8.30%)
Department’s proportionate share of the net pension liability	\$13,000,744	\$9,140,306	\$5,851,114

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

NOTE 12 – STATE OPEB FUND

General Information about the State OPEB Fund

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

Benefits provided: The State OPEB Fund provides healthcare benefits for retirees and their dependents due under the group health plan for employees of State organizations (including technical colleges) and other entities authorized by law to contract with the Department of Community Health (DCH) for inclusion in the plan. Retiree medical eligibility is attained when an employee retires and is immediately eligible to draw a retirement annuity from Employees’ Retirement System (ERS), Georgia Judicial Retirement System (JRS), Legislative Retirement System (LRS), Teachers Retirement System (TRS) or Public School Employees Retirement

System (PSERS). If elected, dependent coverage starts on the same day as retiree coverage. Medicare-eligible retirees are offered Standard and Premium Medicare Advantage plan options. Non-Medicare eligible retiree plan options include Health Reimbursement Arrangement (HRA), Health Maintenance Organization (HMO) and a High Deductible Health Plan (HDHP). The State OPEB Fund also pays for administrative expenses of the fund. By law, no other use of the assets of the State OPEB Fund is permitted.

Contributions: As established by the Board, the State OPEB Fund is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur. Contributions to the State OPEB Fund from the Department were \$1,116,464 for the year ended June 30, 2019. Active employees are not required to contribute to the State OPEB Fund.

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

At June 30, 2019, the Department reported a liability of \$5,492,393 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 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 Department’s proportion was 0.209987%, which was a decrease of 0.015368% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Department recognized OPEB expense of \$1,116,464. At June 30, 2019, the Department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ 431,977
Changes of assumptions	0	1,990,908
Net difference between projected and actual earnings on OPEB plan investment	126,959	0
Changes in proportion and differences between Department contributions and proportionate share of contributions	0	790,497
Department contributions subsequent to the measurement date	1,116,464	0
Total	\$1,243,423	\$3,213,382

Department contributions subsequent to the measurement date of \$1,116,464 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	\$ (1,019,074)
2021	(1,019,074)
2022	(811,433)
2023	(236,842)
2024	0
Thereafter	0

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

Inflation	2.75%
Salary Increase	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:

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

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

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

Projection of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at

the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
Fixed income	30.00%	(0.50)%
Domestic 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	<u>5.00</u>	10.50
Total	<u>100.00%</u>	

* Rates shown are net of inflation

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

Sensitivity of the Department’s proportionate share of the net OPEB liability to changes in the discount rate: The following presents the Department’s proportionate share of the net OPEB liability calculated using the discount rate of 5.22%, as well as what the 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 rate:

	1% Decrease (4.22%)	Current discount rate (5.22%)	1% Increase (6.22%)
Department's proportionate share of the net OPEB liability	\$6,525,157	\$5,492,393	\$4,639,140

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

	1% Decrease	Current healthcare cost trend rate	1% Increase
Department's proportionate share of the net OPEB liability	\$4,530,838	\$5,492,393	\$6,668,410

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

NOTE 13 – OPEB

General Information about the SEAD-OPEB plan

Plan description: SEAD-OPEB was created in 2007 by the Georgia General Assembly to amend Title 47 of the O.C.G.A., relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of the Employees' Retirement System of Georgia (ERS), the Legislative Retirement System (LRS), and the Georgia Judicial Retirement System (GJRS). The plan is a cost-sharing 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.

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

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

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

At June 30, 2019, the Department reported an asset of \$606,436 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2018. The total OPEB asset used to calculate the net OPEB asset was based on an actuarial valuation as of June 30, 2017. An expected total OPEB asset as of June 30, 2018 was determined using standard roll-forward techniques. The Department's proportion of the net OPEB asset was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2018. At June 30, 2018, the Department's proportion was 0.224070%, which was a decrease of 0.007357% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Department recognized an OPEB expense of (\$40,253). At June 30, 2019, the Department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,626	\$ 0
Changes of assumptions	31,157	0
Net difference between projected and actual earnings on OPEB plan investments	0	100,256
Changes in proportion and differences between Department contributions and proportionate share of contributions	14,526	0
Department contributions subsequent to the measurement date	0	0
Total	\$ 52,309	\$ 100,256

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	\$ 1,929
2021	(10,872)
2022	(30,628)
2023	(8,376)
2024	0
Thereafter	0

Actuarial assumptions: The total OPEB liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017. Based on the funding policy adopted by the Board 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 Increase	
ERS	3.25 – 7.00%
GJRS	4.50%
LRS	N/A
Investment rate of return	7.30%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	N/A

Postretirement 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 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	<u>5.00</u>	10.50
Total	<u>100.00%</u>	

* Rates shown are net of inflation

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

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

	1% Decrease (6.30%)	Current discount rate (7.30%)	1% Increase (8.30%)
Department’s proportionate share of the net OPEB liability	(\$326,746)	(\$606,436)	(\$835,689)

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

NOTE 14 – EVALUATION OF SUBSEQUENT EVENTS

The Department has evaluated subsequent events through November 30, 2019, the date which the financial statements were available to be issued.

Required
Supplementary Information

Required Supplementary Information
HALL COUNTY HEALTH DEPARTMENT
Budgetary Comparison Schedule for the Year Ended June 30, 2019

RESOURCES (Inflows) :	Budget <u>Original</u>	Budget <u>Final</u>	Actual Amounts (Budgetary <u>Basis</u>)	(Over) <u>Under</u>
County Participating	\$ 112,637.00	\$ 112,637.00	\$ 112,637.00	\$ -
County Non-Participating	616,608.00	256,318.00	642,108.04	(385,790.04)
Donations	-	-	4,000.00	(4,000.00)
Client Fees	1,893,498.00	1,649,263.00	2,311,655.04	(662,392.04)
Private Insurance	169,826.00	169,873.00	183,363.34	(13,490.34)
Medicaid	426,228.88	405,648.00	484,995.21	(79,347.21)
Medicare	8,000.00	17,682.00	18,048.74	(366.74)
Other Local Funds	3,231,351.00	2,637,561.00	2,814,708.08	(177,147.08)
Qualifying Contracts	-	1,510.00	1,509.76	0.24
State Other	1,000.00	521.00	521.23	(0.23)
Intra/Inter Agency	193,662.54	198,616.00	198,617.30	(1.30)
Other Federal Funds	620,157.00	620,157.00	339,350.66	280,806.34
Grant In Aid	9,930,077.00	11,136,826.00	10,916,198.95	220,627.05
Fund Equity	716,595.00	888,140.00	888,140.00	-
PYPI	475,888.00	475,888.00	689,489.55	(213,601.55)
TOTAL RESOURCES	<u>\$ 18,395,528.42</u>	<u>\$ 18,570,640.00</u>	<u>\$ 19,605,342.90</u>	<u>\$ (1,034,702.90)</u>
 CHARGES TO APPROPRIATIONS:				
Salaries & Fringe Benefits	\$ 12,773,817.34	\$ 11,519,486.00	\$ 10,925,067.91	\$ 594,418.09
Equipment	320,531.00	549,274.00	547,342.97	1,931.03
Intra/Inter Agency	436.00	835,181.00	835,616.55	(435.55)
Other Operating	4,515,756.08	4,911,483.00	4,629,731.77	281,751.23
Total Other Operating	17,610,540.42	17,815,424.00	16,937,759.20	877,664.80
Local Funds	784,988.00	755,216.00	755,216.00	-
TOTAL CHRGS TO APPROPRIATIONS	<u>\$ 18,395,528.42</u>	<u>\$ 18,570,640.00</u>	<u>17,692,975.20</u>	<u>877,664.80</u>
INCREASE IN FUND BALANCE			<u>\$ 1,912,367.70</u>	<u>\$ (1,912,367.70)</u>

See accompanying notes to financial statements

Required Supplementary Information
Budgetary Comparison Schedule
Note to RSI

Note A - Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures

Sources / Inflows of Resources

Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 19,605,343
Difference-budget to GAAP: The Prior Year Program Income is a budgetary resource but is not a current-year revenue for financial reporting purposes	<u>1,577,630</u>
Total revenues are reported on the statement of revenues, expenditures and changes in fund balance	<u><u>\$ 18,027,713</u></u>

Uses / Outflows of Resources

There were no differences between budget and GAAP

Total expenditures as reported on the statement of revenues, expenditures and changes in fund balance	<u><u>\$ 17,692,975</u></u>
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Hall County Health Department
 Required Supplementary Information
 Schedule of Proportionate Share of the Net Pension Liability
 Employees Retirement System of Georgia
 For the Year Ended June 30

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Department's proportion of the net pension liability	0.222336%	0.236590%	0.248136%	0.246551%	0.242892%
Department's proportionate share of the net pension liability	\$ 9,140,306	\$ 9,608,712	\$ 11,737,875	\$ 9,988,762	\$ 9,109,951
Department's covered-employee payroll	\$ 7,250,095	\$ 7,570,850	\$ 7,468,853	\$ 7,383,499	\$ 7,327,636
Departments proportionate share of the net pension liability as a percentage of its covered-employee payroll	126.07%	126.92%	157.16%	135.28%	124.32%
Plan fiduciary net position as a percentage of the total pension plan	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 are available.

Hall County Health Department
Public Health Program
Required Supplementary Information
Schedule of Contributors
Employees Retirement System of Georgia
For the Year Ended June 30

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Contractually Required Contribution	\$ 1,333,409	\$ 554,541	\$ 1,512,246	\$ 1,525,314	\$ 1,315,565	\$ 1,100,541	\$ 828,267	\$ 694,167	\$ 618,881	\$ 593,716
Contributions in Relation to the Contractually Required Contribution	<u>1,333,409</u>	<u>554,541</u>	<u>1,512,246</u>	<u>1,525,314</u>	<u>1,315,565</u>	<u>1,100,541</u>	<u>828,267</u>	<u>694,167</u>	<u>618,881</u>	<u>593,716</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Districts Covered-Employee Payroll	\$ 7,250,095	\$ 7,570,850	\$ 7,468,853	\$ 7,383,499	\$ 7,327,636	\$ 7,096,575	\$ 6,944,442	\$ 7,230,113	\$ 7,175,146	\$ 6,017,722
Contributions as A Percentage of Covered-Employee Payroll	18%	7%	20%	21%	18%	16%	12%	10%	9%	10%

Hall County Health Department
State OPEB Fund
Required Supplementary Information
Schedule of Proportionate Share of the Net OPEB Liability
For the Year Ended June 30

	<u>2019</u>	<u>2018</u>
Employer's proportion of the net OPEB liability (asset)	0.209987%	0.225355%
Employer's proportionate share of the net OPEB	\$ 5,492,393	\$ 9,181,425
Employer's covered payroll	\$ 7,250,095	\$ 7,570,850
Employer's proportionate share of the net OPEB liability as a percentage of its covered payroll	75.76%	121.27%
Plan fiduciary net position as a percentage of the total OPEB 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 are available.

Hall County Health Department
Public Health Program
State OPEB Fund
Required Supplementary Information
Schedule of Contributors
For the Year Ended June 30

	<u>2019</u>	<u>2018</u>
Contractually Required Contribution	\$ 1,116,464	\$ 1,053,239
Contributions in Relation to the Contractually Required Contribution	<u>1,116,464</u>	<u>(1,053,239)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>
Employer Covered Payroll	\$ 7,250,095	\$ 7,570,850
Contributions as A Percentage of Covered-Employee Payroll	15%	14%

Hall County Health Department
SEAD-OPEB Employer
Required Supplementary Information
Schedule of Proportionate Share of the Net OPEB Liability (Asset)
For the Year Ended June 30

	<u>2019</u>	<u>2018</u>
Employer's proportion of the net OPEB liability (asset)	0.224070%	0.231427%
Employer's proportionate share of the net OPEB	\$ (606,436)	\$ (601,490)
Employer's covered payroll	\$ 7,250,095	\$ 7,570,850
Employer's proportionate share of the net OPEB liability as a percentage of its covered payroll	-8.36%	-7.94%
Plan fiduciary net position as a percentage of the total OPEB liability	129.46%	130.17%

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

Hall County Health Department
Public Health Program
SEAD-OPEB Plan
Required Supplementary Information
Schedule of Contributors
For the Year Ended June 30

	<u>2019</u>	<u>2018</u>
Contractually Required Contribution	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	-	-
Contribution Deficiency (Excess)	\$ -	\$ -
Employer Covered Payroll	\$ 7,250,095	\$ 7,570,850
Contributions as A Percentage of Covered-Employee Payroll	-%	-%

HALL COUNTY HEALTH DEPARTMENT
Public Health Program
Notes to Required Supplementary Information
For the Year Ended June 30, 2019

Pension:

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

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

State OPEB Fund:

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

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

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

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

SEAD-OPEB Plan:

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

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

HALL COUNTY HEALTH DEPARTMENT
Health District II - Hall County (001)
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-in Aid	\$ 3,401,994.00	\$ 3,401,994.00	\$ -
County Participating	112,637.00	112,637.00	-
County Non-Participating	642,108.04	256,318.00	(385,790.04)
Client Fees	2,125,229.59	1,474,765.00	(650,464.59)
Contracts	1,509.76	1,510.00	0.24
Local Funds	881,142.90	525,831.00	(355,311.90)
Medicare	18,048.74	17,682.00	(366.74)
Medicaid	306,131.86	287,599.00	(18,532.86)
Interagency	4,954.76	4,955.00	0.24
Private Insurance	126,081.28	121,047.00	(5,034.28)
State Other	521.23	521.00	(0.23)
Fund Equity	888,140.00	888,140.00	-
 Total Revenues	 \$ 8,508,499.16	 \$ 7,092,999.00	 \$ (1,415,500.16)
 TOTAL FINANCING SOURCES AND REVENUES	 \$ 8,508,499.16	 \$ 7,092,999.00	 \$ (1,415,500.16)
 EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 3,768,245.18	\$ 3,773,316.00	\$ 5,070.82
Equipment	63,724.67	63,725.00	0.33
Indirect Cost (Local Funds)	351,051.00	351,051.00	-
Intra/Inter Agency	835,071.84	835,072.00	0.16
Other Operating	2,098,542.99	2,069,835.00	(28,707.99)
 Total Expenditures	 \$ 7,116,635.68	 \$ 7,092,999.00	 \$ (23,636.68)
 Excess of Revenues Over Expenditures	 \$ 1,391,863.48		
 Operating Transfers Out	 956,422.00		
 Net Excess of Revenues Over Expenditures	 \$ 435,441.48		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Health Planning - Dental Services - Local (18)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Medicaid	\$ -	\$ -	\$ -
Qual Local Funds	776,393.62	959,388.00	182,994.38
Intra/Inter Agency	1,343.00	1,343.00	-
Total Revenues	777,736.62	960,731.00	182,994.38
Other Financial Sources			
Prior Year Prog Income	157,635.04	-	(157,635.04)
TOTAL FINANCING SOURCES AND REVENUES	\$ 935,371.66	\$ 960,731.00	\$ 25,359.34
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 781,931.38	\$ 809,855.00	\$ 27,923.62
Indirect Cost	48,726.00	48,726.00	-
Other Operating	102,150.33	102,150.00	(0.33)
Total Expenditures	\$ 932,807.71	\$ 960,731.00	\$ 27,923.29
Excess of Revenues Over Expenditures	\$ 2,563.95		
Operating Transfers Out	2,563.95		
Net Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Children's Medical Services - Children's 1st - 2 (24)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>UNDER (OVER) BUDGET</u>
REVENUES:			
Medicaid Revenue	\$ 29,073.72	\$ 35.00	\$ (29,038.72)
Intra/Inter Agency	4,090.00	4,090.00	-
Grant-in Aid	<u>292,135.52</u>	<u>292,136.00</u>	<u>0.48</u>
Total Revenues	325,299.24	296,261.00	(29,038.24)
Other Financial Sources			
Prior Year Prog Income	<u>17,909.00</u>	<u>17,909.00</u>	<u>-</u>
TOTAL FINANCING SOURCES AND REVENUES	<u>\$ 343,208.24</u>	<u>\$ 314,170.00</u>	<u>\$ (29,038.24)</u>
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 251,257.43	\$ 251,258.00	\$ 0.57
Equipment	3,065.74	3,066.00	0.26
Indirect Cost (Local Funds)	13,185.00	13,185.00	-
Other Operating	<u>46,547.15</u>	<u>46,661.00</u>	<u>113.85</u>
Total Expenditures	<u>\$ 314,055.32</u>	<u>\$ 314,170.00</u>	<u>\$ 114.68</u>
Excess of Revenues Over Expenditures	\$ 29,152.92		
Operating Transfers Out	<u>29,038.44</u>		
Net Excess of Revenues Over Expenditures	<u>\$ 114.48</u>		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Medical Services - TB (31)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Intra/Inter Agency	\$ 12,014.00	\$ 12,014.00	\$ -
Grant-In-Aid	189,505.82	189,506.00	0.18
Total Revenues	\$ 201,519.82	\$ 201,520.00	\$ 0.18
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 135,226.71	\$ 135,226.00	\$ (0.71)
Equipment Expenditures	21,306.89	21,307.00	0.11
Other Operating	37,414.22	37,415.00	0.78
Indirect Cost (Other Local)	7,572.00	7,572.00	-
Total Expenditures	\$ 201,519.82	\$ 201,520.00	\$ 0.18
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Health Planning - HIV/AIDS Substance Abuse (044)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 144,115.04	\$ 144,121.00	\$ 5.96
Total Revenues	\$ 144,115.04	\$ 144,121.00	\$ 5.96
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 75,392.95	\$ 75,399.00	\$ 6.05
Equipment	2,764.99	2,765.00	0.01
Other Operating	63,294.23	63,295.00	0.77
Indirect Cost (Other Local)	2,662.00	2,662.00	-
Total Expenditures	\$ 144,114.17	\$ 144,121.00	\$ 6.83
Excess of Revenues Over Expenditures	\$ 0.87		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
Mammography - B'Test & More (56)
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2019

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>UNDER (OVER) BUDGET</u>
REVENUES:			
Intra/Inter Agency	\$ 6,996.00	\$ 6,996.00	\$ -
Grant-In-Aid	<u>241,404.00</u>	<u>241,404.00</u>	<u>-</u>
Total Revenues	<u>\$ 248,400.00</u>	<u>\$ 248,400.00</u>	<u>\$ -</u>
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 39,766.76	\$ 39,766.00	\$ (0.76)
Equipment	1,179.50	1,180.00	0.50
Other Operating	<u>203,698.86</u>	<u>207,454.00</u>	<u>3,755.14</u>
Total Expenditures	<u>\$ 244,645.12</u>	<u>\$ 248,400.00</u>	<u>\$ -</u>
Excess of Revenues Over Expenditures	<u>\$ 3,754.88</u>		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Health Planning - Immunization (66)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Intra/Inter Agency	\$ 5,858.45	\$ 5,858.00	\$ (0.45)
Grant-In-Aid	178,196.00	178,196.00	-
Total Revenues	\$ 184,054.45	\$ 184,054.00	\$ (0.45)
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 74,173.32	\$ 74,173.00	\$ (0.32)
Equipment Expenditures	50,593.78	28,635.00	(21,958.78)
Other Operating	49,942.35	71,901.00	21,958.65
Indirect Cost (Other Local)	9,345.00	9,345.00	-
Total Expenditures	\$ 184,054.45	\$ 184,054.00	\$ (0.45)
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Health Planning - Ryan White Part C (67)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Other Federal Funds	\$ 339,350.66	\$ 620,157.00	\$ 280,806.34
Intra/Inter Agency	8,454.00	8,454.00	-
Total Revenues	347,804.66	628,611.00	280,806.34
Other Financial Sources			
Prior Year Programs	-	-	-
TOTAL FINANCING SOURCES AND REVENUES	\$ 347,804.66	\$ 628,611.00	\$ 280,806.34
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 95,518.69	\$ 271,882.00	\$ 176,363.31
Equipment	927.98	25,804.00	24,876.02
Other Operating	238,406.99	318,049.00	79,642.01
Indirect Cost (Other Local)	12,876.00	12,876.00	-
Total Expenditures	\$ 347,729.66	\$ 628,611.00	\$ 280,881.34
Excess of Revenues Over Expenditures	\$ 75.00		
Operating Transfers Out	75.00		
Net Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Health Planning - Dental (76)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 4,995.30	\$ 5,000.00	\$ 4.70
Total Revenues	\$ 4,995.30	\$ 5,000.00	\$ 4.70
EXPENDITURES:			
Other Operating	\$ 4,767.30	\$ 4,767.00	\$ (0.30)
Equipment	-	5.00	5.00
Indirect Cost (Other Local)	228.00	228.00	-
Total Expenditures	\$ 4,995.30	\$ 5,000.00	\$ 4.70
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
Health Planning - Ryan White (94)
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2019

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>UNDER (OVER) BUDGET</u>
REVENUES:			
Client Fees	\$ 2,742.03	\$ -	\$ (2,742.03)
Medicaid	2,522.97	-	(2,522.97)
Private Insurance	1,100.33	-	(1,100.33)
Intra/Inter Agency	10,486.00	10,486.00	-
Grant-In-Aid	<u>247,375.40</u>	<u>262,457.00</u>	<u>15,081.60</u>
 Total Revenues	 264,226.73	 272,943.00	 8,716.27
 Other Financial Sources			
Prior Year Prog Income	<u>12,115.00</u>	<u>12,115.00</u>	<u>-</u>
 TOTAL FINANCING SOURCES AND REVENUES	 <u>\$ 276,341.73</u>	 <u>\$ 285,058.00</u>	 <u>\$ 8,716.27</u>
 EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 115,737.18	\$ 182,023.00	\$ 66,285.82
Equipment Expenditures	5,999.80	5,119.00	(880.80)
Other Operating	142,858.72	82,806.00	(60,052.72)
Indirect Cost (Other Local)	<u>15,110.00</u>	<u>15,110.00</u>	<u>-</u>
 Total Expenditures	 <u>\$ 279,705.70</u>	 <u>\$ 285,058.00</u>	 <u>\$ 5,352.30</u>
 Excess of Expenditures Over Revenues	 <u>\$ (3,363.97)</u>		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
Early Intervention - Case Management (112)
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2019

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>UNDER (OVER) BUDGET</u>
REVENUES:			
Grant-in Aid	\$ 192,336.00	\$ 192,336.00	\$ -
Donations	4,000.00	-	(4,000.00)
Intra/Inter Agency	<u>4,272.00</u>	<u>4,272.00</u>	<u>-</u>
Total Revenues	200,608.00	196,608.00	(4,000.00)
Other Financial Sources			
Prior Year Prog Income	<u>6,000.00</u>	<u>6,000.00</u>	<u>-</u>
TOTAL FINANCING SOURCES AND REVENUES	<u>\$ 206,608.00</u>	<u>\$ 202,608.00</u>	<u>\$ (4,000.00)</u>
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 114,407.39	\$ 114,406.00	\$ (1.39)
Equipment	6,142.58	6,143.00	0.42
Indirect Cost (Local Funds)	6,116.00	6,116.00	-
Other Operating	<u>73,532.35</u>	<u>75,943.00</u>	<u>2,410.65</u>
Total Expenditures	<u>\$ 200,198.32</u>	<u>\$ 202,608.00</u>	<u>\$ 2,409.68</u>
Excess of Revenues Over Expenditures	\$ 6,409.68		
Operating Transfers Out	<u>4,000.00</u>		
Net Excess of Revenues Over Expenditures	<u>\$ 2,409.68</u>		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Health Planning - District Operation (195)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>UNDER (OVER) BUDGET</u>
REVENUES:			
Intra/Inter Agency	\$ 33,434.00	\$ 33,434.00	\$ -
Qualifying Local Funds	<u>1,157,171.56</u>	<u>1,152,342.00</u>	<u>(4,829.56)</u>
Total Revenues	1,190,605.56	1,185,776.00	(4,829.56)
Other Financial Sources			
Prior Year Programs	<u>412,072.00</u>	<u>412,072.00</u>	<u>-</u>
TOTAL FINANCING SOURCES AND REVENUES	<u>\$ 1,602,677.56</u>	<u>\$ 1,597,848.00</u>	<u>\$ (4,829.56)</u>
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 924,316.66	\$ 1,234,571.00	\$ 310,254.34
Equipment	45,830.00	45,830.00	-
Other Operating	<u>289,164.40</u>	<u>317,447.00</u>	<u>28,282.60</u>
Total Expenditures	<u>\$ 1,259,311.06</u>	<u>\$ 1,597,848.00</u>	<u>\$ 338,536.94</u>
Excess of Revenues Over Expenditures	\$ 343,366.50		
Operating Transfers Out	<u>343,366.50</u>		
Net Excess of Revenues Over Expenditures	<u>\$ -</u>		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Medical Services - Employee Wellness Worksite Proj (208)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 2,283.80	\$ 10,000.00	\$ 7,716.20
Total Revenues	\$ 2,283.80	\$ 10,000.00	\$ 7,716.20
EXPENDITURES:			
Other Operating	\$ 2,283.80	\$ 10,000.00	\$ 7,716.20
Total Expenditures	\$ 2,283.80	\$ 10,000.00	\$ 7,716.20
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Health Planning - EPI (245)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 57,051.00	\$ 57,051.00	\$ -
Total Revenues	\$ 57,051.00	\$ 57,051.00	\$ -
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 54,021.29	\$ 54,021.00	\$ (0.29)
Other Operating	78.71	79.00	0.29
Indirect Cost (Other Local)	2,951.00	2,951.00	-
Total Expenditures	\$ 57,051.00	\$ 57,051.00	\$ -
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Medical Services - PH EMERGENCY PREP (PHEP) (270)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Intra/Inter Agency	\$ 13,644.00	\$ 13,644.00	\$ -
Grant-In-Aid	376,652.80	381,457.00	4,804.20
Total Revenues	\$ 390,296.80	\$ 395,101.00	\$ 4,804.20
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 263,574.94	\$ 268,379.00	\$ 4,804.06
Equipment	55,183.12	55,183.00	(0.12)
Other Operating	52,110.74	52,111.00	0.26
Indirect Cost (Other Local)	19,428.00	19,428.00	-
Total Expenditures	\$ 390,296.80	\$ 395,101.00	\$ 4,804.20
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Medical Services - CDC/Cities Readiness (CRI) (273)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>UNDER (OVER) BUDGET</u>
REVENUES:			
Grant-In-Aid	\$ 12,074.73	\$ 14,766.00	\$ 2,691.27
Total Revenues	<u>\$ 12,074.73</u>	<u>\$ 14,766.00</u>	<u>\$ 2,691.27</u>
EXPENDITURES:			
Other Operating	\$ 10,264.69	\$ 12,956.00	\$ 2,691.31
Equipment	1,458.04	1,458.00	(0.04)
Indirect Cost (Other Local)	<u>352.00</u>	<u>352.00</u>	<u>-</u>
Total Expenditures	<u>\$ 12,074.73</u>	<u>\$ 14,766.00</u>	<u>\$ 2,691.27</u>
Excess of Revenues Over Expenditures	<u>\$ -</u>		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Health Planning - EPI/Additional (280)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 14,999.15	\$ 15,000.00	\$ 0.85
Total Revenues	\$ 14,999.15	\$ 15,000.00	\$ 0.85
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 7,862.83	\$ 7,864.00	\$ 1.17
Equipment Expenditures	2,171.79	2,172.00	0.21
Other Operating	4,107.53	4,107.00	(0.53)
Indirect Cost (Other Local)	857.00	857.00	-
Total Expenditures	\$ 14,999.15	\$ 15,000.00	\$ 0.85
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Health Planning - STD Preventive Clinical Services (283)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 18,656.46	\$ 21,618.00	\$ 2,961.54
Total Revenues	\$ 18,656.46	\$ 21,618.00	\$ 2,961.54
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ -	\$ -	\$ -
Other Operating	17,772.46	20,734.00	2,961.54
Indirect Cost (Other Local)	884.00	884.00	-
Total Expenditures	\$ 18,656.46	\$ 21,618.00	\$ 2,961.54
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Mammography - FP District/Cadre (291)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 93,291.96	\$ 93,292.00	\$ 0.04
Total Revenues	\$ 93,291.96	\$ 93,292.00	\$ 0.04
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 87,516.75	\$ 87,516.00	\$ (0.75)
Other Operating	1,487.87	1,564.00	76.13
Local Funds	4,212.00	4,212.00	-
Total Expenditures	\$ 93,216.62	\$ 93,292.00	\$ 75.38
Excess of Revenues Over Expenditures	\$ 75.34		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Medical Services - Naccho (323)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Qualifying Contracts	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Other Financial Sources			
Prior Year Prog Income	11,019.00	11,019.00	-
TOTAL FINANCING SOURCES AND REVENUES	\$ 11,019.00	\$ 11,019.00	\$ -
EXPENDITURES:			
Other Operating	\$ 2,826.41	\$ 11,019.00	\$ 8,192.59
Total Expenditures	\$ 2,826.41	\$ 11,019.00	\$ 8,192.59
Excess of Revenues Over Expenditures	\$ 8,192.59		
Operating Transfers Out	8,192.59		
Net Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Health Planning - Dental (332)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Intra/Inter Agency	\$ 19,547.69	\$ 19,548.00	\$ 0.31
Grant-In-Aid	182,465.00	182,465.00	-
Total Revenues	<u>\$ 202,012.69</u>	<u>\$ 202,013.00</u>	<u>\$ 0.31</u>
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 201,747.33	\$ 201,748.00	\$ 0.67
Other Operating	265.36	265.00	(0.36)
Total Expenditures	<u>\$ 202,012.69</u>	<u>\$ 202,013.00</u>	<u>\$ 0.31</u>
Excess of Revenues Over Expenditures	<u>\$ -</u>		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Health Planning - STD (367)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 2,000.00	\$ 2,000.00	\$ -
Total Revenues	\$ 2,000.00	\$ 2,000.00	\$ -
EXPENDITURES:			
Other Operating	\$ 2,000.00	\$ 2,000.00	\$ -
Total Expenditures	\$ 2,000.00	\$ 2,000.00	\$ -
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
Mammography - Family Planning-TANF (401)
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Medicaid	\$ 124,293.93	\$ 118,002.00	\$ (6,291.93)
Client Fees	183,683.35	174,498.00	(9,185.35)
Private Insurance	56,181.79	48,826.00	(7,355.79)
Intra/Inter Agency	5,518.00	5,518.00	-
Grant-In-Aid	440,317.00	440,317.00	-
	<hr/>	<hr/>	<hr/>
Total Revenues	809,994.07	787,161.00	(22,833.07)
Other Financial Sources			
Prior Year Prog Income	56,557.51	591.00	(55,966.51)
	<hr/>	<hr/>	<hr/>
TOTAL FINANCING SOURCES AND REVENUES	<u>\$ 866,551.58</u>	<u>\$ 787,752.00</u>	<u>\$ (78,799.58)</u>
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 543,805.12	\$ 543,986.00	\$ 180.88
Equipment	86,279.36	86,279.00	(0.36)
Other Operating	135,359.43	146,164.00	10,804.57
Indirect Cost (Local Funds)	11,323.00	11,323.00	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>\$ 776,766.91</u>	<u>\$ 787,752.00</u>	<u>\$ 10,985.09</u>
Excess of Revenues Over Expenditures	\$ 89,784.67		
Operating Transfers Out	<hr/>		
Net Excess of Revenues Over Expenditures	<u>\$ 10,779.76</u>		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Mammography - State CC Screening (405)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Intra/Inter Agency	\$ 593.00	\$ 593.00	\$ -
Grant-In-Aid	92,843.00	92,843.00	-
	\$ 93,436.00	\$ 93,436.00	\$ -
Total Revenues			
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 1,799.17	\$ 1,802.00	\$ 2.83
Other Operating	81,135.76	87,339.00	6,203.24
Indirect Cost (Local Funds)	4,295.00	4,295.00	-
	\$ 87,229.93	\$ 93,436.00	\$ -
Total Expenditures			
Excess of Revenues			
Over Expenditures	\$ 6,206.07		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Children's Medical Services - CMS Cost Pool (409)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-in Aid	\$ 877,785.12	\$ 877,788.00	\$ 2.88
Interagency	15,988.00	15,988.00	-
Medicaid - CMS	11,285.27	-	(11,285.27)
Total Revenues	905,058.39	893,776.00	(11,282.39)
Other Financial Sources			
Prior Year Prog Income	5,820.00	5,820.00	-
TOTAL FINANCING SOURCES AND REVENUES	\$ 910,878.39	\$ 899,596.00	\$ (11,282.39)
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 429,030.31	\$ 429,031.00	\$ 0.69
Equipment	38,972.77	38,972.00	(0.77)
Indirect Cost (Local Funds)	40,995.00	40,995.00	-
Other Operating	390,110.59	390,598.00	487.41
Total Expenditures	\$ 899,108.67	\$ 899,596.00	\$ 487.33
Excess of Revenues Over Expenditures	\$ 11,769.72		
Operating Transfers Out	11,285.27		
Net Excess of Revenues Over Expenditures	\$ 484.45		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Medical Services - Tobacco Use Prevention (417)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 11,999.63	\$ 12,000.00	\$ 0.37
Total Revenues	\$ 11,999.63	\$ 12,000.00	\$ 0.37
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ -	\$ -	\$ -
Other Operating	11,751.63	11,752.00	0.37
Indirect Cost (Other Local)	248.00	248.00	-
Total Expenditures	\$ 11,999.63	\$ 12,000.00	\$ (0.37)
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Children's Medical Services - Newborn Hearing Screening (460)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Medicaid	\$ 11,687.46	\$ 12.00	\$ (11,675.46)
Grant-in Aid	31,578.83	31,618.00	39.17
Total Revenues	43,266.29	31,630.00	(11,636.29)
Other Financial Sources			
Prior Year Prog Income	10,362.00	10,362.00	-
TOTAL FINANCING SOURCES AND REVENUES	\$ 53,628.29	\$ 41,992.00	\$ (11,636.29)
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 1,854.53	\$ 1,893.00	\$ 38.47
Equipment	11,543.55	11,544.00	0.45
Indirect Costs	1,251.00	1,251.00	-
Other Operating	27,300.80	27,304.00	3.20
Total Expenditures	\$ 41,949.88	\$ 41,992.00	\$ 42.12
Excess of Revenues Over Expenditures	\$ 11,678.41		
Operating Transfers Out	11,675.66		
Net Excess of Revenues Over Expenditures	\$ 2.75		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Children's Medical Services - Audiology Support (461)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Intra/Inter Agency	\$ 2,685.00	\$ 2,685.00	\$ -
Grant-in Aid	58,618.79	58,688.00	69.21
Total Revenues	\$ 61,303.79	\$ 61,373.00	\$ 69.21
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 56,504.41	\$ 56,573.00	\$ 68.59
Equipment	1,598.00	1,598.00	-
Indirect Cost	2,611.00	2,611.00	-
Other Operating	590.38	591.00	0.62
Total Expenditures	\$ 61,303.79	\$ 61,373.00	\$ 69.21
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Mammography - State Breast & Cervical (464)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Intra/Inter Agency	\$ 742.00	\$ 742.00	\$ -
Grant-In-Aid	134,875.00	134,875.00	-
Total Revenues	\$ 135,617.00	\$ 135,617.00	\$ -
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 2,249.01	\$ 2,251.00	\$ 1.99
Other Operating	132,210.20	132,770.00	559.80
Indirect Cost (Local Funds)	596.00	596.00	-
Total Expenditures	\$ 135,055.21	\$ 135,617.00	\$ -
Excess of Revenues Over Expenditures	\$ 561.79		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Medical Services - State Tobacco Use Pre (466)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 69,500.00	\$ 69,500.00	\$ -
Intra/Inter Agency	1,336.05	1,336.00	(0.05)
Total Revenues	\$ 70,836.05	\$ 70,836.00	\$ (0.05)
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 55,879.13	\$ 55,880.00	\$ 0.87
Equipment	0.60	-	(0.60)
Other Operating	11,334.32	11,334.00	(0.32)
Indirect Cost (Other Local)	3,622.00	3,622.00	-
Total Expenditures	\$ 70,836.05	\$ 70,836.00	\$ -
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Family Support - Infants & Toddlers W/ Disabilities (543)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>UNDER (OVER) BUDGET</u>
REVENUES:			
Grant-In-Aid	\$ 176,829.88	\$ 176,843.00	\$ 13.12
Total Revenues	<u>\$ 176,829.88</u>	<u>\$ 176,843.00</u>	<u>\$ 13.12</u>
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 127,369.13	\$ 127,383.00	\$ 13.87
Equipment	10,455.12	10,455.00	(0.12)
Other Operating	30,052.63	30,052.00	(0.63)
Indirect Cost (Local Funds)	8,953.00	8,953.00	-
Total Expenditures	<u>\$ 176,829.88</u>	<u>\$ 176,843.00</u>	<u>\$ 13.12</u>
Excess of Revenues Over Expenditures	<u>\$ -</u>		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Medical Services - HCEPPR-Prog/Coordination (566)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Intra/Inter Agency	\$ 4,444.00	\$ 4,444.00	\$ -
Grant-In-Aid	98,264.41	102,375.00	4,110.59
Total Revenues	\$ 102,708.41	\$ 106,819.00	\$ 4,110.59
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 92,444.41	\$ 95,263.00	\$ 2,818.59
Other Operating	5,709.00	7,001.00	1,292.00
Indirect Cost (Other Local)	4,555.00	4,555.00	-
Total Expenditures	\$ 102,708.41	\$ 106,819.00	\$ 4,110.59
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Comprehensive Health - Adolescent Health (AHYD) (589)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>UNDER (OVER) BUDGET</u>
REVENUES:			
Grant-in Aid	\$ 99,992.20	\$ 100,000.00	\$ 7.80
Total Revenues	<u>\$ 99,992.20</u>	<u>\$ 100,000.00</u>	<u>\$ 7.80</u>
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 57,790.21	\$ 57,798.00	\$ 7.79
Equipment	4,257.21	4,257.00	(0.21)
Indirect Cost (Local Funds)	5,288.00	5,288.00	-
Other Operating	32,656.78	32,657.00	0.22
Total Expenditures	<u>\$ 99,992.20</u>	<u>\$ 100,000.00</u>	<u>\$ 7.80</u>
Excess of Revenues Over Expenditures	<u>\$ -</u>		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Health Planning - SNAP-ED (595)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 26,087.30	\$ 30,000.00	\$ 3,912.70
Total Revenues	\$ 26,087.30	\$ 30,000.00	\$ 3,912.70
EXPENDITURES:			
Other Operating	\$ 26,087.30	\$ 30,000.00	\$ 3,912.70
Total Expenditures	\$ 26,087.30	\$ 30,000.00	\$ 3,912.70
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Comprehensive Health - Health Work Force Plan (599)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>UNDER (OVER) BUDGET</u>
REVENUES:			
Grant-in Aid	\$ 77,030.24	\$ 77,091.00	\$ 60.76
Total Revenues	<u>\$ 77,030.24</u>	<u>\$ 77,091.00</u>	<u>\$ 60.76</u>
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 68,565.91	\$ 68,627.00	\$ 61.09
Other Operating	8,464.33	8,464.00	(0.33)
Total Expenditures	<u>\$ 77,030.24</u>	<u>\$ 77,091.00</u>	<u>\$ 60.76</u>
Excess of Revenues Over Expenditures	<u>\$ -</u>		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Health Planning - District Admin CADRE (602)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 43,723.94	\$ 43,724.00	\$ 0.06
Total Revenues	\$ 43,723.94	\$ 43,724.00	\$ 0.06
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 35,858.51	\$ 35,859.00	\$ 0.49
Equipment	-	-	-
Indirect (Other Local)	2,875.00	2,875.00	-
Other Operating	4,990.43	4,990.00	(0.43)
Total Expenditures	\$ 43,723.94	\$ 43,724.00	\$ 0.06
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Mammography - LARC Initiative (623)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Intra/Inter Agency	\$ 37,773.72	\$ 37,773.00	\$ (0.72)
Grant-In-Aid	40,000.00	40,000.00	-
Total Revenues	\$ 77,773.72	\$ 77,773.00	\$ (0.72)
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 75,925.09	\$ 75,925.00	\$ (0.09)
Other Operating	68.63	68.00	(0.63)
Indirect Cost (Local Funds)	1,780.00	1,780.00	-
Total Expenditures	\$ 77,773.72	\$ 77,773.00	\$ -
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Health Planning - District Infrastructure & Accreditation (627)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 496.48	\$ 500.00	\$ 3.52
Total Revenues	\$ 496.48	\$ 500.00	\$ 3.52
EXPENDITURES:			
Other Operating	\$ 463.48	\$ 467.00	\$ 3.52
Indirect Cost (Other Local)	33.00	33.00	-
Total Expenditures	\$ 496.48	\$ 500.00	\$ 3.52
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Medical Services - Surveillance Support ZIKE (633)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Intra/Inter Agency	\$ -	\$ -	\$ -
Grant-In-Aid	3,417.91	3,543.00	125.09
Total Revenues	\$ 3,417.91	\$ 3,543.00	\$ 125.09
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 1,500.00	\$ 1,500.00	\$ -
Other Operating	1,917.91	2,043.00	125.09
Indirect Cost (Other Local)	-	-	-
Total Expenditures	\$ 3,417.91	\$ 3,543.00	\$ 125.09
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Mammography - GBCCP Client Navigation Program (639)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 25,000.00	\$ 25,000.00	\$ -
Total Revenues	\$ 25,000.00	\$ 25,000.00	\$ -
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ -	\$ -	\$ -
Other Operating	20,819.81	25,000.00	4,180.19
Total Expenditures	\$ 20,819.81	\$ 25,000.00	\$ -
Excess of Revenues Over Expenditures	\$ 4,180.19		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Health Planning - HPV (641)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 2,482.67	\$ 2,500.00	\$ 17.33
Total Revenues	\$ 2,482.67	\$ 2,500.00	\$ 17.33
EXPENDITURES:			
Other Operating	\$ 2,482.67	\$ 2,500.00	\$ 17.33
Total Expenditures	\$ 2,482.67	\$ 2,500.00	\$ 17.33
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
WIC Program - Nutrition Ed (7)
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 36,642.85	\$ 36,643.00	\$ 0.15
Total Revenues	\$ 36,642.85	\$ 36,643.00	\$ 0.15
EXPENDITURES:			
Equipment	\$ -	\$ -	\$ -
Other Operating	36,642.85	36,643.00	0.15
Total Expenditures	\$ 36,642.85	\$ 36,643.00	\$ 0.15
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 WIC Program - Breastfeeding (9)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 45,871.91	\$ 45,872.00	\$ 0.09
Total Revenues	\$ 45,871.91	\$ 45,872.00	\$ 0.09
EXPENDITURES:			
Salaries & Fringe Benefits	\$ -	\$ -	\$ -
Equipment	4,509.42	4,509.00	(0.42)
Other Operating	41,362.49	41,363.00	0.51
Total Expenditures	\$ 45,871.91	\$ 45,872.00	\$ 0.09
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 WIC Program - WIC Cost Pool (301)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Intra/Inter Agency	\$ 4,443.63	\$ 4,443.00	\$ (0.63)
Grant-In-Aid	2,269,620.63	2,269,621.00	0.37
Total Revenues	\$ 2,274,064.26	\$ 2,274,064.00	\$ (0.26)
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 2,243,547.17	\$ 2,243,547.00	\$ (0.17)
Other Operating	30,517.09	30,517.00	(0.09)
Total Expenditures	\$ 2,274,064.26	\$ 2,274,064.00	\$ (0.26)
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Women's Health - B'Feeding Peer Counseling (329)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 122,258.92	\$ 122,259.00	\$ 0.08
Total Revenues	\$ 122,258.92	\$ 122,259.00	\$ 0.08
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 116,297.51	\$ 116,297.00	\$ (0.51)
Equipment	2,871.14	2,871.00	(0.14)
Other Operating	3,090.27	3,091.00	0.73
Total Expenditures	\$ 122,258.92	\$ 122,259.00	\$ 0.08
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
WIC Program - WIC Administration (643)
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2019

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>UNDER (OVER) BUDGET</u>
REVENUES:			
Grant-In-Aid	\$ 451,854.26	\$ 630,851.00	\$ 178,996.74
Total Revenues	<u>\$ 451,854.26</u>	<u>\$ 630,851.00</u>	<u>\$ 178,996.74</u>
EXPENDITURES:			
Equipment Expenditures	\$ 126,506.92	\$ 125,593.00	\$ (913.92)
Other Operating	147,471.03	333,913.00	186,441.97
Intra/Interagency Expenditures	544.71	109.00	(435.71)
Indirect Cost (Other Local)	171,236.00	171,236.00	-
Total Expenditures	<u>\$ 445,758.66</u>	<u>\$ 630,851.00</u>	<u>\$ 185,092.34</u>
Excess of Revenues Over Expenditures	<u>\$ 6,095.60</u>		

The accompanying notes are an integral part of this financial statement.

HALL COUNTY HEALTH DEPARTMENT
 Women's Health - WIC Head Start Enrollment Project (644)
 Statement of Revenue, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	ACTUAL	BUDGET	UNDER (OVER) BUDGET
REVENUES:			
Grant-In-Aid	\$ 27,576.00	\$ 27,576.00	\$ -
Total Revenues	\$ 27,576.00	\$ 27,576.00	\$ -
EXPENDITURES:			
Salaries & Fringe			
Benefits	\$ 23,951.50	\$ 24,468.00	\$ 516.50
Equipment	-	804.00	804.00
Other Operating	3,624.50	2,304.00	(1,320.50)
Total Expenditures	\$ 27,576.00	\$ 27,576.00	\$ -
Excess of Revenues Over Expenditures	\$ -		

The accompanying notes are an integral part of this financial statement.

Bull & Bull CPA's P.C.

459 BOULEVARD, NE
P.O. BOX 697
GAINESVILLE, GEORGIA 30503

(770) 536-0209

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards

TO THE HALL COUNTY BOARD OF HEALTH
GAINESVILLE, 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 and the aggregate remaining fund information of Hall County Health Department, a component unit of the Hall County government, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Hall County Health Department's basic financial statements, and have issued our report thereon dated November 30, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Hall 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Hall County Health Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Hall 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hall 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Bull & Bull CPA's P.C.

November 30, 2019

Bull & Bull CPA's P.C.

459 BOULEVARD, NE
P.O. BOX 697
GAINESVILLE, GEORGIA 30503

(770) 536-0209

Independent Auditor's Report on Compliance For Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

TO THE HALL COUNTY BOARD OF HEALTH
GAINESVILLE, GEORGIA

Report on Compliance for Each Major Federal Program

We have audited Hall County Health Department, a component unit of the Hall County Government'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 Hall County Health Department's major federal programs for the year ended June 30, 2019. Hall 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 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 Hall 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 Hall 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 Hall County Health Department's compliance.

Opinion on Each Major Federal Program

In our opinion, Hall 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.

Report on Internal Control over Compliance

Management of Hall 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 Hall 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 Hall 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.

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.

Bull & Bull CPA's P.C.

November 30, 2019

STATEMENT OF FINANCIAL SETTLEMENT

As of June 30, 2019 Hall County Health Department had been overpaid in various programs in the amount of \$58,487.54. Of this amount, \$26,415.58 was repaid in FY 2020 leaving a balance due of \$32,071.96.

<u>Program Number & Name</u>	<u>Amount</u>
FY19	
044 HIV/AIDS Subst Abuse	\$ 0.87
056 Breast Test & More	3,754.88
291 FP District CADRE	75.34
401 Family Planning	10,779.76
405 State CC Screening	6,206.07
464 State Breast & Cervical	561.79
639 GBCCP	4,180.19
643 WIC Admin	<u>6,095.60</u>
	\$ 31,654.50
FY18	
094 Ryan White Prog	\$ 417.46

Hall County Board of Health
Schedule of State Contractual Assistance
For the Year Ending June 30, 2019

EXHIBIT E

Program Number	Name	Grant Amount	Revenues	Expenditures
001	Public Health	\$ 3,401,994.00	\$ 3,401,994.00	\$ 3,401,994.00
007	WIC Nutrition Education	36,643.00	36,642.85	36,642.85
009	Wic Breast Feeding	45,872.00	45,871.91	45,871.91
024	Children First-2	292,136.00	292,135.52	292,021.04
031	TB Program	189,506.00	189,505.82	189,505.82
044	HIV/AIDS Substance Abuse	144,121.00	144,115.04	144,114.17
056	Breast Test & More	241,404.00	241,404.00	237,649.12
066	Immunizations Program	178,196.00	178,196.00	178,196.00
076	Dental	5,000.00	4,995.31	4,995.31
094	Ryan White Program-GIA	262,457.00	247,375.40	247,375.40
112	Early Intervention	192,336.00	192,336.00	189,926.32
208	Employee Wellness Worksite	10,000.00	2,283.80	2,283.80
245	EPI	57,051.00	57,051.00	57,051.00
270	PH Emer Prep	381,457.00	376,652.80	376,652.80
273	CDC/Cities Readiness	14,766.00	12,074.73	12,074.73
280	EPI Additional	15,000.00	14,999.15	14,999.15
283	STD Prev Clinical Services	21,618.00	18,656.46	18,656.46
291	Fam Planning Distr Cadre	93,292.00	93,291.96	93,216.62
301	WIC Cost Pool	2,269,621.00	2,269,620.63	2,269,620.63
329	Breastfeeding Peer Counseling	122,259.00	122,258.92	122,258.92
332	Dental	182,465.00	182,465.00	182,465.00
367	STD	2,000.00	2,000.00	2,000.00
401	Family Planning Cost Pool	440,317.00	440,317.00	429,537.24
405	State CC Screening	92,843.00	92,843.00	86,636.93
409	CMS Cost Pool	877,788.00	877,785.12	877,300.67
417	Tobacco Use Prevention	12,000.00	11,999.63	11,999.63
460	CMS Newborn Hearing Screen	31,618.00	31,578.83	31,576.08
461	Audiology Support	58,688.00	58,618.79	58,618.79
464	State Breast & Cervical	134,875.00	134,875.00	134,313.21
466	Health Promotion Initiative	69,500.00	69,500.00	69,500.00
543	Infants & Toddlers w/ Dis	176,843.00	176,829.88	176,829.88
566	HCEPPR Prog Corrdination	102,375.00	98,264.41	98,264.41
589	Adolescent Health	100,000.00	99,992.20	99,992.20
595	SNAP-ED	30,000.00	26,087.30	26,087.30
599	Health Work Force Plan	77,091.00	77,030.24	77,030.24
602	Distric Admin Cadre	43,724.00	43,723.94	43,723.94
623	LARC Initiative	40,000.00	40,000.00	40,000.00
627	District Infrastructure & Accrediation	500.00	496.48	496.48
633	Arboviral Surveillance Support (ZIKE)	3,543.00	3,417.91	3,417.91
639	GBCCP Client Navigation	25,000.00	25,000.00	20,819.81
641	HPV	25,000.00	2,482.67	2,482.67
643	WIC Direct	630,851.00	451,854.26	445,758.66
644	WIC Head Start Enrollment Project	27,576.00	27,576.00	27,576.00
TOTAL		\$ 11,159,326.00	\$ 10,916,198.96	\$ 10,881,533.10

HALL COUNTY BOARD OF HEALTH
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

SUMMARY OF AUDITOR'S RESULTS:

1. The auditor's report expresses an unmodified opinion on the financial statements of Hall County Board of Health.
2. No reportable conditions relating to the audit of the financial statements are reported.
3. No instances of noncompliance material to the financial statements of Hall County Board of Health were disclosed during the audit.
4. The auditor's report on compliance for the major federal award programs for Hall County Board of Health expresses an unmodified opinion.
5. No reportable conditions relating to the audit of the major federal award programs are reported.
6. Audit findings that are required to be reported in accordance with Uniform Guidance are reported in this schedule.
7. The programs tested as major programs include:

CFDA Number(s)
10.557

Name of Federal Program Cluster
Special Supplemental Nutrition Program for
Women, Infants and Children

8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Hall County Board of Health did qualify as a low-risk auditee.

FINDINGS-FINANCIAL STATEMENTS AUDIT

None

**FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS
AUDIT**

None

FINDINGS AND RECOMENDATIONS

Hall County Health Department appears to be in basic compliance with the DPH Grants-to-Counties Policies and Procedures in all material respects.

Prior Year Findings:

There were no prior year findings.

HALL COUNTY BOARD OF HEALTH
Public Health Program
Schedule Of Expenditures Of Federal Awards
For the Year Ending on June 30, 2019

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
<u>U. S. Department of Agriculture</u>		
Pass-through from:		
Georgia Department of Public Health		
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 2,866,201.00
SNAP-ED	10.561	<u>26,087.00</u>
Total U. S. Department of Agriculture		<u>2,892,288.00</u>
<u>U. S. Department of Health and Human Service</u>		
Pass-through from:		
Georgia Department of Public Health		
Maternal & Child Health Block Grant	93.994	859,203.00
Ryan White-Part C	93.918	336,752.00
Temporary Assistance for Needy Families	93.558	529,529.00
CDC Emergency Preparedness	93.069	12,075.00
Preparedness & Response	93.074	474,917.00
Preventive Health Block Grant	93.758	2,780.00
Tobacco Use Prevention	93.305	81,500.00
Ryan White Aids Project	93.917	247,375.00
Georgia STD AAPPS	93.977	22,755.00
Breast and Cervical Cancer Program	93.898	241,404.00
Infants & Toddlers with Disabilities	84.181	176,830.00
Immunization Grants	93.539	178,196.00
Public Health Crisis Response	93.354	<u>3,418.00</u>
Total U. S. Department of Health and Human Service		<u>3,166,734.00</u>
Total Federal Awards Expended		<u>\$ 6,059,022.00</u>

HALL COUNTY BOARD OF HEALTH
Public Health Program
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ending June 30, 2019

Note A – Basis of Presentation

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

Note B – Summary of Significant Accounting Policies

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

Note C – Indirect Cost Rate

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

Hall County Board of Health
 Schedule of Amounts Due From DPH
 As of June 30, 2019

Program Number	Name	Rec in FY 20
001	Public Health	\$ 129,744.35
007	WIC Nutr Education	5,662.23
009	Breast Feeding	5,991.75
024	CH 1ST-2	32,747.84
031	TB	22,256.13
044	HIV/AIDS	14,174.07
066	Immunizations Program	21,798.78
067	Ryan White Part C	13,711.06
076	Dental Program	(4.70)
094	Ryan White Program-GIA	16,918.26
112	Early Intervention	21,485.98
208	Empl Wrkste Wel Proj	(900.00)
270	Pub Hlth Emergency	65,288.35
273	Cities Readiness	653.26
280	EPI Additional	7,185.20
283	STD Perv Clinical Services	(168.11)
291	Fam Planning Distr Cadre	20,169.86
301	WIC Cost Pool	163,650.18
329	B'Feeding Peer Counseling	7,667.83
332	Dist D Program	(4,034.87)
348	Step-Up Step-In	(270.00)
401	Family Planning Cost Pool	151,212.85
405	State Cervical Cancer Screening	39,044.14
409	CMS Cost Pool	61,918.63
417	Tobacco	(0.37)
460	CMS Newborn Hearing Screen	16,828.82
461	Audiology Support	1,622.69
464	State B&C	39,791.87
466	Health Promotions	(363.74)
543	Infants & Todlr W/ Dis	58,953.81
566	HCEPPR-Prog Coordination	1,106.09
572	PHEP ZIKA	228.95
589	Adolescent Hlth (AHYD)	14,821.89
595	Snap-Ed	35.10
599	Ev. Hlth. Work Force Plan	(60.76)
602	Admin Cadre	9,829.58
623	Larc Initiative	22,750.00
627	District Infrastructure	418.48
641	HPV	(17.33)
643	WIC ADM	84,848.99
		<u>\$ 1,046,697.14</u>

Hall County Board of Health
 Schedule of Amounts Due to DPH
 As of June 30, 2019

		Amts Pd to DPH as Rev Adj in FY 20	Amounts Due FY 19	Amounts Due FY 18
B'Feeding	009	4,523.16	-	4,523.16
Children's 1st	024	114.48	114.48	-
HIV/AIDS Subst Abuse	044	-	0.87	-
Breast Test & More	056	-	3,754.88	-
Ryan White Program	094	-	-	417.46
Case Management	112	2,409.68	2,409.68	-
FP District CADRE	291	-	75.34	-
Family Planning - TANF	401	191.09	10,779.76	191.09
State CC Screening	405	26.50	6,206.07	26.50
CMS Cost Pool	409	484.45	484.45	-
CMS Newborn Hearing Scr	460	2.75	2.75	-
State Breast & Cervical	464	-	561.79	-
GBCCP	639	-	4,180.19	-
WIC Admin	643	18,650.96	6,095.60	18,650.96
WIC Head Start	644	12.51	-	12.51
		<u>\$ 26,415.58</u>	<u>\$ 34,665.86</u>	<u>\$ 23,821.68</u>
			**	**

** Financial Settlement Amounts

HALL COUNTY HEALTH DEPARTMENT
Statement of Changes in Fund Balance-Statutory Basis
For the Fiscal Year Ended June 30, 2019

	<u>Operataing Fund Balance</u>	<u>Prior Year Program Income</u>
Opening Balance, July 1, 2018	\$ 4,458,586.92	\$ 1,577,637.05
Decrease:		
Excess of Expenditures over Revenues	432,077.51	-
Funds applied in FY 19		(1,577,629.55)
Prior Year Adjustments:		
Revenue Refunds	1,163.28	-
Expenditures	(724.36)	-
Transfer to PYPI	7.50	(7.50)
Increase:		
Prior Year Revenue	469,001.53	-
Unapplied Fees-FY 19	-	1,445,624.32
Ending Balance, June 30, 2019	<u>\$ 5,360,112.38</u>	<u>\$ 1,445,624.32</u>

See accompanying notes to financial statements.