

**WARE COUNTY BOARD OF HEALTH
D/B/A
WARE COUNTY PUBLIC HEALTH CENTER
COMPONENT UNIT FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORTS
YEAR ENDED JUNE 30, 2019**



HILLIARD & MILTON, LLC

Certified Public Accountants
Certified Internal Auditors
Certified Government Auditing Professionals

WARE COUNTY PUBLIC HEALTH CENTER

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Ware County Board of Health
A Component Unit of Ware County, Georgia

Report on the Financial Statements

We have audited the accompanying component unit financial statements of the governmental activities and each major fund of the Ware County Board of Health d/b/a Ware County Public Health Center (Center), a component unit of Ware County, Georgia, as of and for the year ended June 30, 2019, which collectively comprise the Center's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these component unit 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 component unit 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 of 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 component unit 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 component unit financial statements.

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 7 and the schedules identified in the Required Supplementary Information section of the accompanying table of contents be presented to supplement the basic component unit financial statements. Such information, although not a part of the basic component unit 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 component unit 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 component unit financial statements, and other knowledge we obtained during our audit of the basic component unit 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 Ware County Public Health Center's basic financial statements. The financial information listed as supplemental information in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements. The supplemental information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic component unit financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic component unit 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 component unit financial statements or to the basic component unit financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2019, on our consideration of the Center's internal control structure over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Williard & Milton, LLC

McRae-Helena, Georgia

December 4, 2019

WARE COUNTY PUBLIC HEALTH CENTER
MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Ware County Public Health Center (the Center), we offer readers of the Center's financial statements this narrative overview and analysis of the Center's financial performance during the fiscal year ended June 30, 2019. Please read in conjunction with the Center's financial statements, which follow this section.

Financial Highlights

- The Center's total net position increased \$969,672 or 9.79% over the course of the year's operations. Revenues totaled approximately \$22,309,000 while total expenses were approximately \$21,340,000.
- At year end the Board of Health's governmental funds reported an ending fund balance of \$2,177,735 in the General Fund with \$541,093 restricted as prior year program income for the next year and \$1,636,642 in unassigned fund balance. The Special Revenue Fund had an ending fund balance of \$1,251,720 with \$372,717 restricted as prior year program income and \$879,003 restricted for special programs.
- The Center's financial stability from year-to-year is somewhat dependent on its ability to carry over patient-generated fees from one fiscal year into the following fiscal year to meet total annual funding requirements. The State allows the Center to re-budget and spend carry over funds in the year subsequent to receipt. Administrative claiming is included as this type of funding. The administrative claiming income is designed to obtain Medicaid reimbursement for administrative costs for non-clinical, population-based services attributable to those who are Medicaid eligible.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Center's financial statements, which is comprised of the basic financial statements and the notes to the financial statements. The financial statements also include notes that explain in more detail some of the information in the financial statements. This annual report consists of two distinct series of financial statements: government-wide and fund. The government wide reports are designed to show the Board of Health as a sum of its significant fund activities. The Statement of Net Position and Statement of Activities provide information about the governmental-type of the whole Board of Health, presenting both an aggregate view of Board of Health finances and a longer-term view of those finances.

Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the Board of Health's most significant funds which included the general fund and the special programs fund. This report also contains other supplemental information concerning the individual program statements as required by the Georgia Department of Public Health (DPH).

WARE COUNTY PUBLIC HEALTH CENTER
MANAGEMENT'S DISCUSSION AND ANALYSIS

Required Financial Statements

Government-wide Statements

The government-wide statements report information about the Center as a whole. The Statement of Net Position (page 8) offers short and long-term financial information about the Center. The Statement of Net Position includes all of the Center's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for evaluating the capital structure of the Center and assessing the liquidity and financial flexibility of the Center. The Statement of Net Position is prepared using accounting methods similar to private sector companies. The Statement of Activities (page 9) accounts for all of the current year revenues and expenditures. The Statement of Activities measures the success of the Center's operations over the past year and can be used to determine whether the Center has successfully recovered all of its costs through client fees, county funding and grant-in-aid revenues.

Fund Financial Statements

Fund financial statements of the Center consists of the following:

- Governmental funds (pages 10, 12 and 13) - The Center's basic services are included in a governmental fund, which focuses 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 fund statement provides a detailed short-term view that helps you determine whether or not there are more or fewer financial resources that can be spent in the near future to finance the Center's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information (pages 11 and 14) which explains the relationship (or differences) between them.
- Program activities (pages 46-101) - The Center's basic public health services are included as required supplementary information which details the financial inflows and outflows of the programs as a means of judging stewardship with DPH budgetary requirements
- Schedule of Independent Auditor's Proposed Financial Settlement (page 102) - This schedule identifies funds due to or due from DPH for each contract/program that was completed during the audit period.
- Schedule of State Contractual Assistance (page 103-104) - This schedule presents all revenues and expenditures of grant-in-aid and/or contracts as required by DPH. It also presents the amounts due to or due from DPH for each applicable program as of June 30, 2019.

WARE COUNTY PUBLIC HEALTH CENTER
MANAGEMENT'S DISCUSSION AND ANALYSIS

Financial Analysis of the Center

The Statement of Net Position and Statement of Activities report information about the Center's net position and the changes in them. One can think of the Center's net position – the difference between assets and liabilities – as one way to measure financial health or financial position. Over time, increases or decreases in the Center's net position are one indicator of whether its financial health is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, and new or changed government legislation.

Net Position

To begin our analysis, a summary of the Center's Statement of Net Position is presented in the Table below.

	<u>FY 2019</u>	<u>Restated FY 2018</u>	<u>Change</u>
Assets			
Current and other assets	\$ 6,434,834	\$ 6,690,754	(255,920)
Capital assets, net	<u>1,111,491</u>	<u>1,552,426</u>	<u>(440,935)</u>
Total assets	<u>7,546,325</u>	<u>8,243,180</u>	<u>(696,855)</u>
Deferred outflows of resources	<u>4,387,023</u>	<u>3,311,949</u>	<u>1,075,074</u>
Liabilities			
Current and other liabilities	<u>18,072,958</u>	<u>20,830,656</u>	<u>(2,757,698)</u>
Deferred inflows of resources	<u>2,793,231</u>	<u>626,986</u>	<u>2,166,245</u>
Net position			
Net investment in capital assets	1,111,491	1,552,426	(440,935)
Restricted	1,792,813	973,086	819,727
Unrestricted	<u>(11,837,145)</u>	<u>(12,428,025)</u>	<u>590,880</u>
Total net position	<u>\$ (8,932,841)</u>	<u>\$ (9,902,513)</u>	<u>\$ 969,672</u>

As can be seen from this table, net position increased approximately \$969,672 to (\$8,932,841) in fiscal year 2019 up from (\$9,902,513), as restated, in fiscal year 2018. The increase in net position was due to the results of current year operations (summarized below). Cash decreased approximately \$256,000 due to current year operations and resulting decreases in total liabilities from the prior year end.

WARE COUNTY PUBLIC HEALTH CENTER
MANAGEMENT'S DISCUSSION AND ANALYSIS

Changes in Net Position

The following table is a summary of the major changes in net position compared to the prior year as shown in the Statement of Activities.

	<u>FY 2019</u>	<u>FY 2018</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 1,025,837	\$ 1,074,393	\$ (48,556)
Operating grants and contributions	<u>17,060,361</u>	<u>14,815,921</u>	<u>2,244,440</u>
Total program revenues	18,086,198	15,890,314	2,195,884
General revenues -			
Other local funds	<u>4,223,280</u>	<u>3,769,910</u>	<u>453,370</u>
Total revenues	<u>22,309,478</u>	<u>19,660,224</u>	<u>2,649,254</u>
Program expenses -			
Health	<u>21,339,806</u>	<u>19,287,081</u>	<u>2,052,725</u>
Total expenses			
Change in net position	<u>969,672</u>	<u>373,143</u>	<u>596,529</u>
Net position, beginning	(2,285,551)	(3,107,024)	821,473
Prior period adjustment - GASB 75	<u>(7,616,962)</u>	<u>448,330</u>	<u>(8,065,292)</u>
Net position, beginning, restated	<u>(9,902,513)</u>	<u>(2,658,694)</u>	<u>(7,243,819)</u>
Net position, ending	<u>\$ (8,932,841)</u>	<u>\$ (2,285,551)</u>	<u>\$ (6,647,290)</u>

WARE COUNTY PUBLIC HEALTH CENTER
MANAGEMENT'S DISCUSSION AND ANALYSIS

Budgetary Highlights

The Center adopts an annual Operating Budget. The Operating Budget includes proposed expenses and the means of financing them. The Center's operating budget remains in effect the entire year. Budgeted amounts are as originally adopted and as amended by the Center. Individual amendments were approved by the Board of Health and DPH. Expenditures that exceed the budgeted amounts by more than ten percent (10%) require approval of DPH for reimbursement. All capital investments other than donations must be budgeted. The Center submits revisions of the budget as required to DPH. Appropriations lapse at the end of the applicable grant or contract fiscal year. Differences between actual and budgeted revenues from current year operations was \$571,080 for the General fund and (\$173,563) for the Special Revenue fund.

Economic Factors and Next Year's Budget

The Center prepares a budget for each fiscal year based on the clients served and funding available from DPH and other sources. The funding available for any given year may change during the year based on budget constraints of the granting Center. As of the end of fiscal year 2019 the Center does not know the total amount of funding that will be available for operations during the next fiscal year but management does not anticipate it will be materially different from current year amounts.

Requests For Information

This financial report is designed to provide a general overview of the Center's finances. Questions concerning any information provided in this report or request for additional financial information should be addressed to the District Administrator, Southeast Health District, 1101 Church Street, Waycross, Georgia 31501.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Net Position
June 30, 2019

	Governmental Activities
ASSETS	
Cash and equivalents	\$ 2,149,657
Accounts receivable	418,245
Due from other governments	399,769
Due from Department of Public Health	3,467,163
Capital assets, net of accumulated depreciation	1,111,491
Total assets	7,546,325
DEFERRED OUTFLOWS OF RESOURCES (Note III. F and G.)	4,387,023
LIABILITIES	
Current liabilities:	
Accounts payable	2,980,760
Compensated absences	159,417
Due to Department of Public Health	24,619
	3,164,796
Long-term liabilities:	
Compensated absences	637,669
Proportionate share of collective net pension liability	9,420,309
Proportionate share of collective net OPEB liability	4,850,184
Total liabilities	18,072,958
DEFERRED INFLOWS OF RESOURCES (Note III. F and G.)	2,793,231
NET POSITION	
Net investment in capital assets	1,111,491
Restricted	1,792,813
Unrestricted	(11,837,145)
Total net position	\$ (8,932,841)

The accompanying independent auditor's report and notes to financial statements are an integral part of these financial statements.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Activities
Year Ended June 30, 2019

<u>Functions</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenue (Expense) and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Total Governmental Activities</u>
Governmental activities -				
Public health services	\$ 21,339,806	\$ 1,025,837	\$ 17,060,361	\$ (3,253,608)
General revenues -				
Other local funds				4,223,280
Total general revenues				4,223,280
Change in net position				969,672
Net position - beginning				(2,285,551)
Prior period adjustment - Implementation of GASB 75:				
Net State OPEB liability				(1,309,108)
Net District State OPEB liability				(6,203,986)
Deferred outflow of resources - pension				(103,868)
Net position as restated, July 1, 2018				(9,902,513)
Net position - ending				\$ (8,932,841)

The accompanying independent auditor's report and notes to financial statements are an integral part of these financial statements.

WARE COUNTY PUBLIC HEALTH CENTER
Balance Sheet
Governmental Funds
June 30, 2019

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and equivalents	\$ 2,049,320	\$ 100,337	\$ 2,149,657
Accounts receivable	2,811	415,434	418,245
Due from other governments	-	399,769	399,769
Due from Department of Public Health	126,500	3,340,663	3,467,163
	<u>\$ 2,178,631</u>	<u>\$ 4,256,203</u>	<u>\$ 6,434,834</u>
LIABILITIES AND FUND BALANCE			
Liabilities -			
Due to Department of Public Health	\$ -	\$ 24,619	\$ 24,619
Accounts payable	896	2,979,864	2,980,760
Total liabilities	<u>896</u>	<u>3,004,483</u>	<u>3,005,379</u>
Fund balances:			
Restricted:			
Prior year program income	541,093	372,717	913,810
Special programs	-	879,003	879,003
Unassigned	1,636,642	-	1,636,642
	<u>2,177,735</u>	<u>1,251,720</u>	<u>3,429,455</u>
Total fund balances	<u>2,177,735</u>	<u>1,251,720</u>	<u>3,429,455</u>
Total liabilities and fund balances	<u>\$ 2,178,631</u>	<u>\$ 4,256,203</u>	<u>\$ 6,434,834</u>

The accompanying independent auditor's report and notes to financial statements are an integral part of these financial statements.

WARE COUNTY PUBLIC HEALTH CENTER
Reconciliation of the Balance Sheet to the Statement of Net Position
Year Ended June 30, 2019

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

Total governmental fund balance	\$ 3,429,455
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.	1,111,491
Some liabilities, including net pension obligation, are not due and payable in the current period and, therefore, are not reported in the	
Proportionate share of collective net pension liability	(9,420,309)
Proportionate share of collective net OPEB liability	(4,850,184)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the	
Deferred outflow of employer pension contributions after the measurement date	1,569,721
Deferred outflows of resources - changes in proportion and differences between employer pension contributions and proportionate share of contributions	964,543
Deferred inflows of resources related to pensions	(217,089)
Deferred outflow of employer OPEB contributions after the measurement date	1,226,404
Deferred outflows of resources - changes in proportion and differences between employer OPEB contributions and proportionate share of contributions	626,355
Deferred inflows of resources related to OPEB	(2,576,142)
Certain liabilities, such as compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds	(797,086)
Net position of governmental activities	\$ (8,932,841)

The accompanying independent auditor's report and notes to financial statements are an integral part of these financial statements.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues and Expenditures
Governmental Funds
Year Ended June 30, 2019

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Intergovernmental revenues	\$ 2,719,059	\$ 14,341,302	\$ 17,060,361
Charges for services	541,484	484,353	1,025,837
Other local funds	102,501	4,120,779	4,223,280
	<u>3,363,044</u>	<u>18,946,434</u>	<u>22,309,478</u>
EXPENDITURES			
Current -			
Health	3,498,302	18,671,511	22,169,813
Capital outlay -			
Health	67,124	120,142	187,266
	<u>3,565,426</u>	<u>18,791,653</u>	<u>22,357,079</u>
Net change in fund balance	<u>\$ (202,382)</u>	<u>\$ 154,781</u>	<u>\$ (47,601)</u>

The accompanying independent auditor's report and notes to financial statements are an integral part of these financial statements.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Changes in Fund Balance
Governmental Funds
Year Ended June 30, 2019

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Total Governmental Funds</u>
<u>Fund Balance - Restricted - Prior Year Program Income</u>			
Fund balance - beginning of year	\$ 670,204	\$ 341,834	\$ 1,012,038
Additions:			
Local fees and funds carried forward	541,094	372,717	913,811
Deductions:			
Transfer from fund balance restricted to prior year program income	(670,205)	(341,834)	(1,012,039)
Fund balance - end of year	<u>\$ 541,093</u>	<u>\$ 372,717</u>	<u>\$ 913,810</u>
<u>Fund Balance - Restricted - Special Programs</u>			
Fund balance - beginning of year	\$ -	\$ 755,105	\$ 755,105
Additions:			
Excess county non-participating funds carried forward	-	-	-
Other local funds carried forward	-	31,509	31,509
Encumbrances - budgetary basis - addback	-	144,250	144,250
Deductions:			
Transfer as other financing source	-	(51,861)	(51,861)
Fund balance - end of year	<u>\$ -</u>	<u>\$ 879,003</u>	<u>\$ 879,003</u>
<u>Fund Balance - Unassigned</u>			
Fund balance - beginning of year	\$ 1,709,913	\$ -	\$ 1,709,913
Additions:			
Excess county non-participating funds carried forward	-	-	-
Other local funds carried forward	36,179	-	36,179
Encumbrances - budgetary basis - addback	(109,450)	-	(109,450)
Deductions:			
Transfer as other financing source	-	-	-
Fund balance - end of year	<u>\$ 1,636,642</u>	<u>\$ -</u>	<u>\$ 1,636,642</u>

The accompanying independent auditor's report and notes to financial statements are an integral part of these financial statements.

WARE COUNTY PUBLIC HEALTH CENTER
Reconciliation of the Statement of Revenues and Expenditures -
Governmental Funds to the Statement of Activities
Year Ended June 30, 2019

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balance - total governmental funds	\$	(47,601)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$ 187,266		
Depreciation expense	<u>(628,201)</u>		(440,935)

Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.

Pension contributions	1,569,721		
Cost of benefits earned net of employee contributions (pension expense)	<u>(1,446,253)</u>		123,468

Net OPEB obligations are recognized as paid in the governmental funds but recognized as the expense is incurred in the statement of activities

OPEB contributions	1,226,404		
Cost of benefits earned net of employee contributions (OPEB expense) benefit	<u>201,709</u>		1,428,113

In the statement of activities, certain operating expenses - compensated absences (vacations) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts actually paid).

Compensated absences 6/30/2019	\$ 797,086		
Compensated absences 6/30/2018	<u>703,713</u>		(93,373)

Change in net position of governmental activities	\$	<u><u>969,672</u></u>
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The accompanying independent auditor's report and notes to financial statements are an integral part of these financial statements.

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting entity

The component unit financial statements of Ware County Public Health Center (Center) have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Center are described below.

The Ware County Board of Health d/b/a Ware County Public Health Center (Center) is a fiscal component unit of Ware County, Georgia. The Center provides various health services for citizens in Ware County, Georgia under a contract with the Georgia Department of Public Health (DPH). Under this contractual agreement DPH provides certain administrative and other services to the Center in addition to the grant-in-aid funding. These services are funded through other Governmental entities or directly by DPH and therefore the value of these services is not reflected in these financial statements.

Ware County is designated the lead county for District 9.2, Southeast Health District. As such, the funds for the district programs are received and disbursed from the Center for the benefit of all the counties in the district. The Center's financial statements include all the accounts of the Center functions and activities. There are no component units.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the Center. Governmental activities are normally supported by client fees, intergovernmental revenues from Ware County, Georgia and grant-in-aid from DPH.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or identifiable activity are offset by program revenues. *Direct expenses* are those that are clearly identifiable activities with a specific function or identifiable program. *Program revenues* include 1.) charges to customers or applicants who purchase, use, or directly benefit from services provided by the Center and 2.) grants and contributions that are restricted to meeting the operational requirement of a particular function or identifiable program as specified by DPH and county participating funds.

Donations and other local funds not properly included among program revenues are reported instead as general revenues.

C. Measurement focus, basis of accounting, and financial statement presentation

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

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. Measurement focus, basis of accounting, and financial statement presentation

Governmental fund financial statements are reported using the *current financial resources management focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Center considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

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

All material governmental fund expenditures are classified as current. All governmental fund revenues of the Center are considered susceptible to accrual.

The Center reports the following governmental funds:

General fund – used as the Center’s primary operating fund. It accounts for all financial resources of the component unit government, except those required to be accounted for in another fund.

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

The Center has no proprietary or fiduciary funds.

D. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

1. Deposits and investments

The Center’s cash and cash equivalents are considered to be cash on hand and short-term investments with original maturities of three months or less from the date of acquisition.

2. Accounts receivable and due from DPH

The Center expects all accounts receivable and amounts due from DPH to be fully collected. There is no specific collateral provided for them.

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

D. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

3. Due (to) from other funds

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

4. Capital assets

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

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

5. Accrued liabilities and long-term obligations

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the enterprise funds are reported on the enterprise fund financial statements.

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

6. Pensions

The employees of the Center participate in the Georgia State Employees Retirement System administered by the State of Georgia. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Employees’ Retirement System (ERS) and additions to/deductions from ERS’s fiduciary net position have been determined on the same basis as they are reported 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.

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

D. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

7. Postemployment Benefits Other Than Pensions (OPEB)

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

8. Compensated absences

Annual and sick leave costs are accrued as a liability as the benefits are earned. There is no requirement that annual leave be taken, but the maximum accumulation is forty-five (45) days. At termination, employees are paid for any accumulated annual leave. The liability for accumulated annual leave at June 30, 2019 is estimated by management to be \$797,086. This amount includes \$56,644 in tax liabilities related to compensated absences.

Employees accumulate sick leave at the rate of ten (10) hours per month. The maximum permissible accumulation is ninety (90) days. Forfeited leave is accumulated and according to certain provisions can be utilized for extended major illnesses and retirement. No sick leave is paid upon employee termination. Accumulated sick leave benefits have not been recorded as a liability because these benefits are paid only upon the illness of an employee, and the amount of such payments cannot be reasonably estimated.

9. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Center has items that qualify for reporting in this category – the retirement contributions and contributions to other postemployment benefits for the current year are reported as a deferred outflow.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Center has deferred inflows from the net difference between the projected and actual earnings on pension plan investments as well as other postemployment benefits.

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

D. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

10. Fund Equity

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

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

- **Nonspendable** - fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (ie., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.
- **Restricted** - fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Center or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
- **Committed** - fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board of Health through the adoption of a resolution. The County Board of Health also may modify or rescind the commitment.
- **Assigned** - fund balances are reported as assigned when amounts are constrained by the Center’s intent to be used for specific purpose, but are neither restricted nor committed. Through resolution, the County Board of Health has authorized the District Administrator to assign fund balances.
- **Unassigned** - fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The Center reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

11. Net position flow assumption

Sometimes the Center will fund outlays for a particular purpose from both restricted (e.g., prior year program income) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Center’s policy to consider restricted – net position to have been depleted before unrestricted - net position is applied.

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

D. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

12. Fund balance flow assumptions

Sometimes the Center will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Center's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

E. Use of estimates

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

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgets and budgetary accounting

The Center prepares a budget for the fiscal year prior to the beginning of the fiscal year based on the clients served and funding available from DPH and other sources. The budget is adopted on a Non-GAAP budgetary basis. The difference between the GAAP and the budgetary basis is that the encumbrances are treated as expenditures and prior year fund balances are shown as current year revenues. The budget is submitted to DPH for approval. Expenditures that exceed the budgeted amounts by more than ten percent (10%) require approval of DPH for reimbursement. All capital investments other than donations must be budgeted. The Center submits revisions of the budget as required to DPH. Appropriations lapse at the end of the applicable grant or contract fiscal year. Budgeted amounts are as originally adopted and as amended by the Center. Individual amendments were approved by the Board of Health and DPH.

B. Encumbrances

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

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

B. Encumbrances

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

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Custodial credit risk – deposits

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

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

B. Due from (to) the Department of Public Health (DPH)

Amount due from DPH:

Program 748 - Reimbursement request, net of disbursement control adjustment	\$ 126,500
Program 009 - Reimbursement request, net of disbursement control adjustment	38
Program 014 - Reimbursement request, net of disbursement control adjustment	61,790
Program 024 - Reimbursement request, net of disbursement control adjustment	47,788
Program 031 - Reimbursement request, net of disbursement control adjustment	53,900
Program 034 - Reimbursement request, net of disbursement control adjustment	1,046
Program 044 - Reimbursement request, net of disbursement control adjustment	28,643
Program 053 - Reimbursement request, net of disbursement control adjustment	39,619
Program 056 - Reimbursement request, net of disbursement control adjustment	10,677
Program 066 - Reimbursement request, net of disbursement control adjustment	21,884
Program 086 - Reimbursement request, net of disbursement control adjustment	14,682
Program 094 - Reimbursement request, net of disbursement control adjustment	8,719
Program 112 - Reimbursement request, net of disbursement control adjustment	42,207
Program 208 - Reimbursement request, net of disbursement control adjustment	408

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

B. Due from (to) the Department of Public Health (DPH)

Amount due from DPH:

Program 245 - Reimbursement request, net of disbursement control adjustment	10,031
Program 270 - Reimbursement request, net of disbursement control adjustment	11,547
Program 271 - Reimbursement request, net of disbursement control adjustment	2,435
Program 280 - Reimbursement request, net of disbursement control adjustment	6,875
Program 283 - Reimbursement request, net of disbursement control adjustment	7,424
Program 301 - Reimbursement request, net of disbursement control adjustment	1,008,199
Program 329 - Reimbursement request, net of disbursement control adjustment	15,364
Program 341 - Reimbursement request, net of disbursement control adjustment	723,108
Program 367 - Reimbursement request, net of disbursement control adjustment	13,538
Program 401 - Reimbursement request, net of disbursement control adjustment	64,087
Program 405 - Reimbursement request, net of disbursement control adjustment	40,773
Program 409 - Reimbursement request, net of disbursement control adjustment	19,292
Program 460 - Reimbursement request, net of disbursement control adjustment	1,063
Program 461 - Reimbursement request, net of disbursement control adjustment	3,457
Program 464 - Reimbursement request, net of disbursement control adjustment	10,710
Program 543 - Reimbursement request, net of disbursement control adjustment	80,340
Program 566 - Reimbursement request, net of disbursement control adjustment	4,192
Program 595 - Reimbursement request, net of disbursement control adjustment	6,563
Program 599 - Reimbursement request, net of disbursement control adjustment	95,552
Program 616 - Reimbursement request, net of disbursement control adjustment	8,947
Program 623 - Reimbursement request, net of disbursement control adjustment	12,197
Program 631 - Reimbursement request, net of disbursement control adjustment	811,065
Program 632 - Reimbursement request, net of disbursement control adjustment	27,618
Program 633 - Reimbursement request, net of disbursement control adjustment	2,143
Program 643 - Reimbursement request, net of disbursement control adjustment	22,742

Amount due from DPH

\$ 3,467,163

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

B. Due from (to) the Department of Public Health (DPH)

Amount due to DPH:

Program 291 - Adjustment for disbursement control adjustment		\$ 275
Program 443 - Adjustment for disbursement control adjustment		202
Program 449 - Adjustment for disbursement control adjustment		22,691
Program 466 - Adjustment for disbursement control adjustment		<u>1,451</u>

Amount due to DPH	<u><u>\$ 24,619</u></u>
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C. Related Party

During the year the Center received county participating and non-participating revenues of \$170,576 from Ware County, Georgia.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

D. Capital Assets

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

	<u>Balance</u> <u>June 30, 2018</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>June 30, 2019</u>
Equipment and vehicles	\$ 6,864,058	\$ 187,266	\$ (1,569,896)	\$ 5,481,428
Accumulated depreciation	<u>(5,311,632)</u>	<u>(628,201)</u>	<u>1,569,896</u>	<u>(4,369,937)</u>
Governmental activities - Capital assets, net	<u>\$ 1,552,426</u>	<u>\$ (440,935)</u>	<u>\$ -</u>	<u>\$ 1,111,491</u>

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

E. Fund Equity

Fund Balances:

- **Restricted** – The following fund balances are restricted:

General Fund -

Prior year program income - are surplus fee income resulting from an excess of program income over expenditures. These funds must be expended during the next fiscal year.

\$ 541,093

Special Revenue Fund:

Prior year program income - are surplus fee income resulting from an excess of program income over expenditures. These funds must be expended during the next fiscal year.

372,717

Special program - funds received and carried over to the next year. These funds are not surplus fee income but are restricted to use by specific programs

879,003

Total restricted fund balance

\$ 1,792,813

F. Retirement Benefits

General Information about the Employees' Retirement System (ERS)

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

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

F. Retirement Benefits

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

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

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 Center'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 Center's contributions to ERS totaled \$1,569,721 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 Center 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 Center's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2018. At June 30, 2018, the Employer's proportion was 0.229147%, which was an increase (decrease) of 0.006133% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Center recognized pension expense (benefit) of \$1,446,253. At June 30, 2019, the Center reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

F. Retirement Benefits

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 292,990	\$ -
Changes of assumptions	443,816	-
Net difference between projected and actual earnings on pension plan investments	-	217,089
Changes in proportion and differences between Employer contributions and proportionate share of contributions	227,737	-
Employer contributions subsequent to the measurement date	1,569,721	-
Total	\$ 2,534,264	\$ 217,089

The Center's contributions subsequent to the measurement date of \$1,569,721 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	\$ 879,032
2021	326,294
2022	(360,874)
2023	(96,998)
2024	-
Thereafter	-

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

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

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

F. Retirement Benefits

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 the 2.75% assumed rate of inflation

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

F. Retirement Benefits

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 Center’s proportionate share of the net pension liability to changes in the discount rate: The following presents the Center’s proportionate share of the net pension liability calculated using the discount rate of 7.30 %, as well as what the Center’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%)
Employer's proportionate share of the net pension liability	\$ 13,399,006	\$ 9,420,309	\$ 6,030,356

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.

G. Other Postemployment Benefits

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.

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

G. Other Postemployment Benefits

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

Contributions: As established by the Board, the State OPEB Fund is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur. Contributions to the State OPEB Fund from the Employer Center were \$1,226,404 for the year ended June 30, 2019. Active employees are not required to contribute to the State OPEB Fund.

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.

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

G. Other Postemployment Benefits

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

At June 30, 2019, the Center reported a liability (asset) of \$4,850,184 for its proportionate share of the net OPEB liability for State OPEB Fund \$5,524,277 and SEAD-OPEB (\$674,093). The net OPEB liability (asset) was measured as of June 30, 2018. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2017. An expected total OPEB liability (asset) as of June 30, 2018 was determined using standard roll-forward techniques. The Center's proportion of the net OPEB liability (asset) for the State OPEB Fund was actuarially determined based on employer contributions during the fiscal year ended June 30, 2018. The Center's proportion of the net OPEB liability (asset) for the SEAD-OPEB Plan was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2018.

At June 30, 2018, the Center's State OPEB Fund proportion was 0.211206%, which was an increase (decrease) of 0.005870% from its proportion measured as of June 30, 2017. At June 30, 2018, the Center's SEAD-OPEB Plan proportion was 0.249068%, which was an increase (decrease) of 0.011372% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Center recognized OPEB expense (benefit) of \$(130,223) for the State OPEB Fund and \$(71,485) for the SEAD-OPEB Plan. At June 30, 2019, the Center reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

G. Other Postemployment Benefits

	<u>State OPEB Fund</u>		<u>SEAD-OPEB Plan</u>	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 434,485	\$ 7,365	\$ -
Changes of assumptions	-	2,002,465	34,633	-
Net difference between projected and actual earnings on OPEB plan investments	127,696	-	-	111,440
Changes in proportion and differences between Employer contributions and proportionate share of contributions	456,661	5,999	-	21,753
Employer contributions subsequent to the measurement date	<u>1,226,404</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,810,761</u>	<u>\$ 2,442,949</u>	<u>\$ 41,998</u>	<u>\$ 133,193</u>

The Center's contributions subsequent to the measurement date of \$1,226,404 for State OPEB Fund 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:

	<u>State OPEB Fund</u>	<u>SEAD-OPEB Plan</u>
Year ended June 30:		
2020	\$ (582,753)	\$ (24,596)
2021	(582,753)	(23,244)
2022	(529,541)	(34,045)
2023	(163,545)	(9,310)
2024	-	-
Thereafter	-	-

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

G. Other Postemployment Benefits

Actuarial assumptions:

State OPEB Fund:

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

Inflation	2.75%
Salary increases	3.25 – 7.00%, including inflation
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 or both males and females is used for the period after service retirement and for dependent beneficiaries. The RP-2000 Disabled Mortality Table projected to 2025 with projection scale BB and set back 7 years for males and set forward 3 years for females is used for the period after disability retirement.

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

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.

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

G. Other Postemployment Benefits

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 %
Domestic stocks - mid cap	3.40 %	12 %
Domestic stocks - small cap	1.40 %	13.5 %
International stocks - developed markets	17.80 %	8 %
International stocks - emerging markets	5.20 %	12 %
Alternatives	5.00 %	10.5 %
	<u>100.00 %</u>	

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.

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

G. Other Postemployment Benefits

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

	1% Decrease <u>(4.22%)</u>	Current discount rate <u>(5.22%)</u>	1% Increase <u>(6.22%)</u>
Net OPEB liability (asset)	\$ 6,563,036	\$ 5,524,277	\$ 4,666,071

Sensitivity of the Employer Center's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates: The following presents the Employer Center's proportionate share of the net OPEB liability, as well as what the Employer Center'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
Net OPEB liability (asset)	\$ 4,557,140	\$ 5,524,277	\$ 6,707,121

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>.

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

G. Other Postemployment Benefits

Actuarial assumptions:

SEAD-OPEB Plan:

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

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

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

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

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

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

G. Other Postemployment Benefits

Asset class	Target allocation	Long-term expected real rate of return
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	100.00 %	

* Rates shown are net of the 2.75% assumed rate of inflation

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

Sensitivity of the Employer's proportionate share of the net OPEB liability to changes in the discount rate: The following presents the Employer's proportionate share of the net OPEB liability calculated using the discount rate of 7.30%, as well as what the Employer'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%)
Employer's proportionate share of the net OPEB liability (asset)	\$ (363,198)	\$ (674,093)	\$ (928,922)

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.

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

IV. OTHER INFORMATION

A. Contingencies

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

B. Other

The Center receives 69.63% of its direct funding, including other financing sources, through DPH. This funding is subject to program compliance audits by DPH or its designee. The amount, if any, of expenditures which may be disallowed by DPH, cannot be determined at this time, although the Center expects such amounts, if any, to be immaterial.

V. SUBSEQUENT EVENTS

The Center assessed events that have occurred subsequent to June 30, 2019 through December 4, 2019 for potential recognition and disclosure in the component unit financial statements. No events have occurred that would require adjustment to or disclosure in the component unit financial statements which were issued on December 4, 2019.

WARE COUNTY PUBLIC HEALTH CENTER
Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability
Employees' Retirement System
Years Ended June 30th

	<u>Employer's proportion of the net pension liability</u>	<u>Employer's proportionate share of the net pension liability</u>	<u>Employer's covered payroll</u>	<u>Employer's proportionate share of the net pension liability as a percent of covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
2019	0.229147%	\$ 9,420,309	\$ 6,446,312	146.13%	76.68%
2018	0.223014%	\$ 9,057,346	\$ 6,309,557	143.55%	76.33%
2017	0.215200%	\$ 10,179,864	\$ 6,132,598	166.00%	72.34%
2016	0.201101%	\$ 8,147,402	\$ 5,656,035	144.05%	76.20%
2015	0.213005%	\$ 7,989,004	\$ 5,632,339	141.84%	77.99%
2014					
2013					
2012					
2011					
2010					

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

WARE COUNTY PUBLIC HEALTH CENTER
Required Supplementary Information
Schedule of Contributions
Employees' Retirement System
Years Ended June 30th

	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percentage of covered payroll
2019	\$ 1,569,721	\$ 1,569,721	\$ -	\$ 6,956,314	22.57%
2018	\$ 1,450,087	\$ 1,450,087	\$ -	\$ 6,446,312	22.49%
2017	\$ 1,357,161	\$ 1,357,161	\$ -	\$ 6,309,557	21.51%
2016	\$ 1,236,912	\$ 1,236,912	\$ -	\$ 6,132,598	20.17%
2015	\$ 1,009,705	\$ 1,009,705	\$ -	\$ 5,656,035	17.85%
2014	\$ 885,384	\$ 885,384	\$ -	\$ 5,632,339	15.72%
2013					
2012					
2011					
2010					

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

WARE COUNTY PUBLIC HEALTH CENTER
Required Supplementary Information
Schedule of Proportionate Share of the Net OPEB Liability
State OPEB Fund and SEAD-OPEB Plan
Years Ended June 30th

	Employer's proportion of the net OPEB liability	Employer's proportionate share of the net OPEB liability	Employer's covered payroll	Employer's proportionate share of the net OPEB liability as a percent of covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
<u>State OPEB Fund</u>					
2019	0.211206%	\$ 5,524,277	\$ 6,446,312	85.70%	31.48%
2018	0.205336%	\$ 8,365,810	\$ 6,309,557	132.59%	17.34%
2017					
2016					
2015					
2014	Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.				
2013					
2012					
2011					
2010					
<u>SEAD-OPEB Plan</u>					
2019	0.249068%	\$ (674,093)	\$ 6,446,312	-10.46%	129.46%
2018	0.237696%	\$ (617,784)	\$ 6,309,557	-9.79%	130.17%
2017					
2016					
2015					
2014	Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.				
2013					
2012					
2011					
2010					

Refer to Notes to Required Supplementary Information

WARE COUNTY PUBLIC HEALTH CENTER
Required Supplementary Information
Schedule of Contributions
State OPEB Fund and SEAD-OPEB Plan
Years Ended June 30th

	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percentage of covered payroll
<u>State OPEB Fund</u>					
2019	\$ 1,226,404	\$ 1,226,404	\$ -	\$ 6,956,314	17.63%
2018	\$ 1,059,356	\$ 1,059,356	\$ -	\$ 6,446,312	16.43%
2017					
2016					
2015					
2014					
2013					
2012					
2011					
2010					
	Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.				
<u>SEAD-OPEB Plan</u>					
2019	\$ -	\$ -	\$ -	\$ 6,956,314	0.00%
2018	\$ -	\$ -	\$ -	\$ 6,446,312	0.00%
2017	\$ -	\$ -	\$ -	\$ 6,309,557	0.00%
2016					
2015					
2014					
2013					
2012					
2011					
2010					

Refer to Notes to Required Supplementary Information

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
General Fund
Year Ended June 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual on Budgetary Basis</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 2,679,073	\$ 2,725,252	\$ 2,719,059	\$ (6,193)
Charges for services	-	-	541,484	541,484
Other local funds	112,766	66,712	102,501	35,789
Total revenues	<u>2,791,839</u>	<u>2,791,964</u>	<u>3,363,044</u>	<u>571,080</u>
OTHER FINANCING SOURCES				
Transfer from fund balance - restricted prior year program income	604,661	670,204	670,205	1
Transfer from fund balance - unassigned	-	-	-	-
Total revenues and other financing sources	<u>3,396,500</u>	<u>3,462,168</u>	<u>4,033,249</u>	<u>571,081</u>
EXPENDITURES				
Current - Health	3,329,376	3,395,044	3,388,852	6,192
Capital outlay - Health	67,124	67,124	67,124	-
Total expenditures	<u>3,396,500</u>	<u>3,462,168</u>	<u>3,455,976</u>	<u>6,192</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	577,273	<u>\$ 577,273</u>
OTHER FINANCING (USES)				
Transfer to fund balance - restricted - prior year program income			(541,094)	
Transfer to fund balance - unassigned			<u>(36,179)</u>	
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>	

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Special Revenue Fund
Year Ended June 30, 2019

	Budgeted Amounts		Actual on Budgetary Basis	Variance, Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 14,919,253	\$ 14,919,254	\$ 14,341,302	\$ (577,952)
Charges for services	111,637	111,637	484,353	372,716
Other local funds	4,140,827	4,089,136	4,120,779	31,643
Total revenues	<u>19,171,717</u>	<u>19,120,027</u>	<u>18,946,434</u>	<u>(173,593)</u>
OTHER FINANCING SOURCES				
Transfer from fund balance - restricted prior year program income	341,976	341,832	341,834	2
Transfer from fund balance - restricted special programs	-	51,833	51,861	28
Total revenues and other financing sources	<u>19,513,693</u>	<u>19,513,692</u>	<u>19,340,129</u>	<u>(173,563)</u>
EXPENDITURES				
Current -				
Health	19,513,693	19,393,550	18,815,761	577,789
Capital outlay -				
Health	-	120,142	120,142	-
Total expenditures	<u>19,513,693</u>	<u>19,513,692</u>	<u>18,935,903</u>	<u>577,789</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	404,226	<u>\$ 404,226</u>
OTHER FINANCING (USES)				
Transfer to fund balance - restricted - prior year program income			(372,717)	
Transfer to fund balance - restricted - special programs			<u>(31,509)</u>	
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>	

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Required Supplementary Information

June 30, 2019

PENSIONS AND OTHER POST EMPLOYMENT BENEFITS

1. Changes of Assumptions

ERS Pension and SEAD-OPEB

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

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

State OPEB Fund

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

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

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

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

2. Method and Assumptions Used in Calculations of Actuarially Determined Contributions

The actuarially determined contribution rates in the schedule of contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level dollar, closed
Remaining amortization period	19.4 years
Asset valuation method	5-year smoothed market
Inflation rate	2.75%
Salary increases	3.25% - 7.00%, including inflation
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Required Supplementary Information

June 30, 2019

BUDGETS

1. Budgets process

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

Budgeted amounts are as originally adopted and as amended by the Center. Individual amendments were approved by the Board of Health and DPH.

2. Budgetary Basis of Accounting

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

- 1. Prior year program income is recognized as current year revenue.
- 2. Encumbrances are treated as expenditures (Budgetary Basis) which are not recognized under the GAAP Basis.

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

<u>Net change in fund balance</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>
GAAP basis	\$ (202,382)	\$ 154,781
Plus prior year encumbrances	109,450	624,809
Less current year encumbrances	-	(769,059)
Plus transfer restricted - PYPI	670,205	341,834
Plus transfer restricted - special programs	-	51,861
Budgetary basis	<u>\$ 577,273</u>	<u>\$ 404,226</u>

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Public Health
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 2,388,825	\$ -	\$ 2,388,825	\$ 2,395,018	\$ (6,193)
County participating	170,576	-	170,576	170,576	-
Outpatient client fees	219,112	-	219,112	-	219,112
Qualifying local funds	102,501	-	102,501	66,712	35,789
Intra/inter agency	-	-	-	-	-
Health check	28,366	-	28,366	-	28,366
Medicare fees	74,116	-	74,116	-	74,116
Medicaid fees	28,501	-	28,501	-	28,501
Environmental fees	36,320	-	36,320	-	36,320
Vital record fees	93,470	-	93,470	-	93,470
Administrative claiming	61,599	-	61,599	-	61,599
Intra/inter agency - WIC	159,658	-	159,658	159,658	-
Total revenues	<u>3,363,044</u>	<u>-</u>	<u>3,363,044</u>	<u>2,791,964</u>	<u>571,080</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - restricted - prior year program income	-	670,205	670,205	670,204	1
Transfer from fund balance - unassigned	-	-	-	-	-
Total revenues and other financing sources	<u>3,363,044</u>	<u>670,205</u>	<u>4,033,249</u>	<u>3,462,168</u>	<u>571,081</u>
EXPENDITURES					
Salaries and fringe	1,611,590	-	1,611,590	1,611,591	1
Equipment	45,588	(44,300)	1,288	1,288	-
Other operating	1,725,371	(65,150)	1,660,221	1,666,412	6,191
Indirect costs	182,877	-	182,877	182,877	-
Total expenditures	<u>3,565,426</u>	<u>(109,450)</u>	<u>3,455,976</u>	<u>3,462,168</u>	<u>6,192</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (202,382)</u>	<u>\$ 779,655</u>	<u>577,273</u>	<u>\$ -</u>	<u>\$ 577,273</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			(541,094)		
Transfer to fund balance - unassigned			<u>(36,179)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Special Revenue Fund
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 13,032,085	\$ -	\$ 13,032,085	\$ 13,610,037	\$ (577,952)
Federal funds	1,309,217	-	1,309,217	1,309,217	-
Outpatient client fees	99,148	-	99,148	51,778	47,370
Qualifying local funds	4,120,779	-	4,120,779	4,089,136	31,643
Medicare fees	59,859	-	59,859	59,859	-
Medicaid fees	106,917	-	106,917	-	106,917
Family planning fees	218,429	-	218,429	-	218,429
Total revenues	<u>18,946,434</u>	<u>-</u>	<u>18,946,434</u>	<u>19,120,027</u>	<u>(173,593)</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - restricted - prior year program income	-	341,834	341,834	341,832	2
Transfer from fund balance - restricted - special programs	-	51,861	51,861	51,833	28
Total revenues and other financing sources	<u>18,946,434</u>	<u>393,695</u>	<u>19,340,129</u>	<u>19,513,692</u>	<u>(173,563)</u>
EXPENDITURES					
Salaries and fringe	9,559,057	-	9,559,057	9,559,059	2
Equipment	263,563	122,362	385,925	385,937	12
Intra/inter agency	1,376,680	-	1,376,680	1,376,681	1
Other operating	6,363,715	21,888	6,385,603	6,963,376	577,773
Indirect costs	1,228,638	-	1,228,638	1,228,639	1
Total expenditures	<u>18,791,653</u>	<u>144,250</u>	<u>18,935,903</u>	<u>19,513,692</u>	<u>577,789</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 154,781</u>	<u>\$ 249,445</u>	404,226	<u>\$ -</u>	<u>\$ 404,226</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			(372,717)		
Transfer to fund balance - restricted - special programs			(31,509)		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 005 - District Enrichment
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Qualifying local funds	224,987	-	224,987	224,529	458
Total revenues and other financing sources	224,987	-	224,987	224,529	458
EXPENDITURES					
Equipment	6,586	-	6,586	6,586	-
Other operating	218,905	(962)	217,943	217,943	-
Total expenditures	225,491	(962)	224,529	224,529	-
Excess of revenues and other financing sources over expenditures	\$ (504)	\$ 962	458	\$ -	\$ 458
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			(458)		
Excess of revenues and other financing sources over expenditures and other financing (uses)			\$ -		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 006 - Two Georgia Initiative
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Qualifying local funds	100,000	-	100,000	105,000	(5,000)
Total revenues and other financing sources	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>105,000</u>	<u>(5,000)</u>
EXPENDITURES					
Salaries and fringe	15,602	-	15,602	15,600	(2)
Other operating	84,912	4,486	89,398	89,400	2
Total expenditures	<u>100,514</u>	<u>4,486</u>	<u>105,000</u>	<u>105,000</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (514)</u>	<u>\$ (4,486)</u>	(5,000)	<u>\$ -</u>	<u>\$ (5,000)</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>5,000</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 007 - WIC Nutrition
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 679	\$ -	\$ 679	\$ 679	\$ -
Total revenues and other financing sources	<u>679</u>	<u>-</u>	<u>679</u>	<u>679</u>	<u>-</u>
EXPENDITURES					
Other operating	679	-	679	679	-
Total expenditures	<u>679</u>	<u>-</u>	<u>679</u>	<u>679</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 009 - WIC Breastfeeding
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 11,454	\$ -	\$ 11,454	\$ 11,454	\$ -
Total revenues and other financing sources	<u>11,454</u>	<u>-</u>	<u>11,454</u>	<u>11,454</u>	<u>-</u>
EXPENDITURES					
Other operating	11,454	-	11,454	11,454	-
Total expenditures	<u>11,454</u>	<u>-</u>	<u>11,454</u>	<u>11,454</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 014 - WIC Visual Collaboration
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 627,736	\$ -	\$ 627,736	\$ 859,079	\$ (231,343)
Qualifying local funds	19,177	-	19,177	-	19,177
Total revenues and other financing sources	<u>646,913</u>	<u>-</u>	<u>646,913</u>	<u>859,079</u>	<u>(212,166)</u>
EXPENDITURES					
Salaries and fringe	448,712	-	448,712	448,712	-
Equipment	5,745	-	5,745	5,746	1
Other operating	359,986	(292,914)	67,072	298,414	231,342
Indirect costs	106,207	-	106,207	106,207	-
Total expenditures	<u>920,650</u>	<u>(292,914)</u>	<u>627,736</u>	<u>859,079</u>	<u>231,343</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (273,737)</u>	<u>\$ 292,914</u>	19,177	<u>\$ -</u>	<u>\$ 19,177</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>(19,177)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 024 - Children's 1st
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 256,970	\$ -	\$ 256,970	\$ 257,037	\$ (67)
Medicaid fees	15,821	-	15,821	-	15,821
Total revenues	<u>272,791</u>	<u>-</u>	<u>272,791</u>	<u>257,037</u>	<u>15,754</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - restricted - prior year program income	-	15,124	15,124	15,124	-
Transfer from fund balance - restricted - special programs	-	-	-	-	-
Total revenues and other financing sources	<u>272,791</u>	<u>15,124</u>	<u>287,915</u>	<u>272,161</u>	<u>15,754</u>
EXPENDITURES					
Salaries and fringe	192,375	-	192,375	192,375	-
Equipment	1,046	-	1,046	1,046	-
Other operating	57,820	246	58,066	58,133	67
Indirect costs	20,607	-	20,607	20,607	-
Total expenditures	<u>271,848</u>	<u>246</u>	<u>272,094</u>	<u>272,161</u>	<u>67</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 943</u>	<u>\$ 14,878</u>	15,821	<u>\$ -</u>	<u>\$ 15,821</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			(15,821)		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 031 - TB Case Management
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 156,125	\$ -	\$ 156,125	\$ 156,126	\$ (1)
Total revenues and other financing sources	<u>156,125</u>	<u>-</u>	<u>156,125</u>	<u>156,126</u>	<u>(1)</u>
EXPENDITURES					
Salaries and fringe	91,631	-	91,631	91,631	-
Other operating	52,255	-	52,255	52,256	1
Indirect costs	12,239	-	12,239	12,239	-
Total expenditures	<u>156,125</u>	<u>-</u>	<u>156,125</u>	<u>156,126</u>	<u>1</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 034 - Pharmacy
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 16,147	\$ -	\$ 16,147	\$ 16,147	\$ -
Total revenues and other financing sources	<u>16,147</u>	<u>-</u>	<u>16,147</u>	<u>16,147</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	8,649	-	8,649	8,649	-
Other operating	6,554	-	6,554	6,554	-
Indirect costs	944	-	944	944	-
Total expenditures	<u>16,147</u>	<u>-</u>	<u>16,147</u>	<u>16,147</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 044 - HIV / AIDS Substance Abuse
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 200,498	\$ -	\$ 200,498	\$ 204,361	\$ (3,863)
Total revenues and other financing sources	<u>200,498</u>	<u>-</u>	<u>200,498</u>	<u>204,361</u>	<u>(3,863)</u>
EXPENDITURES					
Salaries and fringe	107,887	-	107,887	107,888	1
Equipment	3,947	801	4,748	4,749	1
Other operating	80,907	1,140	82,047	85,908	3,861
Indirect costs	5,816	-	5,816	5,816	-
Total expenditures	<u>198,557</u>	<u>1,941</u>	<u>200,498</u>	<u>204,361</u>	<u>3,863</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 1,941</u>	<u>\$ (1,941)</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 053 - AIDS Ambulatory Care
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 39,619	\$ -	\$ 39,619	\$ 39,619	\$ -
Total revenues and other financing sources	<u>39,619</u>	<u>-</u>	<u>39,619</u>	<u>39,619</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	35,787	-	35,787	35,787	-
Indirect costs	3,832	-	3,832	3,832	-
Total expenditures	<u>39,619</u>	<u>-</u>	<u>39,619</u>	<u>39,619</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 056 - Breast and Cervical Cancer Program
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 190,699	\$ -	\$ 190,699	\$ 190,700	\$ (1)
Total revenues and other financing sources	<u>190,699</u>	<u>-</u>	<u>190,699</u>	<u>190,700</u>	<u>(1)</u>
EXPENDITURES					
Salaries and fringe	26,152	-	26,152	26,152	-
Equipment	10,316	-	10,316	10,316	-
Other operating	140,154	-	140,154	140,155	1
Indirect costs	14,077	-	14,077	14,077	-
Total expenditures	<u>190,699</u>	<u>-</u>	<u>190,699</u>	<u>190,700</u>	<u>1</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 066 - Immunization
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 121,291	\$ -	\$ 121,291	\$ 121,449	\$ (158)
Total revenues and other financing sources	<u>121,291</u>	<u>-</u>	<u>121,291</u>	<u>121,449</u>	<u>(158)</u>
EXPENDITURES					
Salaries and fringe	64,592	-	64,592	64,593	1
Equipment	14,692	-	14,692	14,693	1
Other operating	35,857	-	35,857	36,013	156
Indirect costs	6,150	-	6,150	6,150	-
Total expenditures	<u>121,291</u>	<u>-</u>	<u>121,291</u>	<u>121,449</u>	<u>158</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 067 - Ryan White AIDS III
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Federal funds	813,937	-	813,937	813,937	-
Outpatient client fees	22,409	-	22,409	22,409	-
Qualifying local funds	311	-	311	311	-
Medicare fees	27,557	-	27,557	27,557	-
Total revenues	<u>864,214</u>	<u>-</u>	<u>864,214</u>	<u>864,214</u>	<u>-</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - restricted - prior year program income	-	7,703	7,703	7,703	-
Transfer from fund balance - restricted - special programs	-	-	-	-	-
Total revenues and other financing sources	<u>864,214</u>	<u>7,703</u>	<u>871,917</u>	<u>871,917</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	620,955	-	620,955	620,955	-
Equipment	4,410	-	4,410	4,410	-
Other operating	188,118	-	188,118	188,118	-
Indirect costs	58,434	-	58,434	58,434	-
Total expenditures	<u>871,917</u>	<u>-</u>	<u>871,917</u>	<u>871,917</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (7,703)</u>	<u>\$ 7,703</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			-		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 075 - Ryan White Part B
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 118,856	\$ -	\$ 118,856	\$ 118,856	\$ -
Qualifying local funds	111,372	-	111,372	111,372	-
Total revenues and other financing sources	<u>230,228</u>	<u>-</u>	<u>230,228</u>	<u>230,228</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	219,233	-	219,233	219,234	1
Indirect costs	10,995	-	10,995	10,994	(1)
Total expenditures	<u>230,228</u>	<u>-</u>	<u>230,228</u>	<u>230,228</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 076 - Oral Health
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 81,000	\$ -	\$ 81,000	\$ 81,000	\$ -
Qualifying local funds	6,520	-	6,520	6,521	(1)
Total revenues	<u>87,520</u>	<u>-</u>	<u>87,520</u>	<u>87,521</u>	<u>(1)</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - restricted - prior year program income	-	-	-	-	-
Transfer from fund balance - restricted - special programs	-	51,690	51,690	51,690	-
Total revenues and other financing sources	<u>87,520</u>	<u>51,690</u>	<u>139,210</u>	<u>139,211</u>	<u>(1)</u>
EXPENDITURES					
Salaries and fringe	96,295	-	96,295	96,295	-
Other operating	50,624	(14,487)	36,137	36,138	1
Indirect costs	6,778	-	6,778	6,778	-
Total expenditures	<u>153,697</u>	<u>(14,487)</u>	<u>139,210</u>	<u>139,211</u>	<u>1</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (66,177)</u>	<u>\$ 66,177</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			-		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 086 - Implement Positive Alternative Choices for Teens
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 124,629	\$ -	\$ 124,629	\$ 125,232	\$ (603)
Total revenues and other financing sources	<u>124,629</u>	<u>-</u>	<u>124,629</u>	<u>125,232</u>	<u>(603)</u>
EXPENDITURES					
Salaries and fringe	76,244	-	76,244	76,244	-
Other operating	39,471	(1,014)	38,457	39,060	603
Indirect costs	9,928	-	9,928	9,928	-
Total expenditures	<u>125,643</u>	<u>(1,014)</u>	<u>124,629</u>	<u>125,232</u>	<u>603</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (1,014)</u>	<u>\$ 1,014</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 094 - Ryan White II
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 626,617	\$ -	\$ 626,617	\$ 626,617	\$ -
Outpatient client fees	14,827	-	14,827	14,827	-
Qualifying local funds	816,771	-	816,771	816,772	(1)
Medicare fees	16,205	-	16,205	16,205	-
Total revenues	<u>1,474,420</u>	<u>-</u>	<u>1,474,420</u>	<u>1,474,421</u>	<u>(1)</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - restricted - prior year program income	-	322	322	322	-
Transfer from fund balance - restricted - special programs	-	-	-	-	-
Total revenues and other financing sources	<u>1,474,420</u>	<u>322</u>	<u>1,474,742</u>	<u>1,474,743</u>	<u>(1)</u>
EXPENDITURES					
Salaries and fringe	759,562	-	759,562	759,562	-
Equipment	29,525	-	29,525	29,525	-
Other operating	584,817	-	584,817	584,819	2
Indirect costs	100,838	-	100,838	100,837	(1)
Total expenditures	<u>1,474,742</u>	<u>-</u>	<u>1,474,742</u>	<u>1,474,743</u>	<u>1</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (322)</u>	<u>\$ 322</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			-		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 112 - EI Service Coordinator
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 250,595	\$ -	\$ 250,595	\$ 251,127	\$ (532)
Qualifying local funds	14	-	14	-	14
Medicaid fees	887	-	887	-	887
Total revenues	<u>251,496</u>	<u>-</u>	<u>251,496</u>	<u>251,127</u>	<u>369</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - restricted - prior year program income	-	28	28	28	-
Transfer from fund balance - restricted - special programs	-	143	143	143	-
Total revenues and other financing sources	<u>251,496</u>	<u>171</u>	<u>251,667</u>	<u>251,298</u>	<u>369</u>
EXPENDITURES					
Salaries and fringe	167,634	-	167,634	167,633	(1)
Equipment	961	-	961	962	1
Other operating	61,928	-	61,928	62,460	532
Indirect costs	20,243	-	20,243	20,243	-
Total expenditures	<u>250,766</u>	<u>-</u>	<u>250,766</u>	<u>251,298</u>	<u>532</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 730</u>	<u>\$ 171</u>	901	<u>\$ -</u>	<u>\$ 901</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			(887)		
Transfer to fund balance - restricted - special programs			<u>(14)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 195 - District Operations
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Qualifying local funds	2,259,772	-	2,259,772	2,253,247	6,525
Total revenues and other financing sources	<u>2,259,772</u>	<u>-</u>	<u>2,259,772</u>	<u>2,253,247</u>	<u>6,525</u>
EXPENDITURES					
Salaries and fringe	1,819,995	-	1,819,995	1,819,996	1
Equipment	31,472	74,393	105,865	105,866	1
Other operating	317,562	9,989	327,551	327,385	(166)
Total expenditures	<u>2,169,029</u>	<u>84,382</u>	<u>2,253,411</u>	<u>2,253,247</u>	<u>(164)</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 90,743</u>	<u>\$ (84,382)</u>	6,361	<u>\$ -</u>	<u>\$ 6,361</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>(6,361)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 208 - Employee Worksite Wellness
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 8,788	\$ -	\$ 8,788	\$ 10,000	\$ (1,212)
Total revenues and other financing sources	<u>8,788</u>	<u>-</u>	<u>8,788</u>	<u>10,000</u>	<u>(1,212)</u>
EXPENDITURES					
Other operating	8,788	-	8,788	10,000	1,212
Total expenditures	<u>8,788</u>	<u>-</u>	<u>8,788</u>	<u>10,000</u>	<u>1,212</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 245 - EPI Capacity
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 57,048	\$ -	\$ 57,048	\$ 57,051	\$ (3)
Total revenues and other financing sources	<u>57,048</u>	<u>-</u>	<u>57,048</u>	<u>57,051</u>	<u>(3)</u>
EXPENDITURES					
Salaries and fringe	45,839	-	45,839	45,840	1
Equipment	470	-	470	471	1
Other operating	7,065	-	7,065	7,066	1
Indirect costs	3,674	-	3,674	3,674	-
Total expenditures	<u>57,048</u>	<u>-</u>	<u>57,048</u>	<u>57,051</u>	<u>3</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 270 - PH Emergency Preparedness
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 440,544	\$ -	\$ 440,544	\$ 440,544	\$ -
Total revenues and other financing sources	<u>440,544</u>	<u>-</u>	<u>440,544</u>	<u>440,544</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	303,614	-	303,614	303,614	-
Equipment	33,968	(27,800)	6,168	6,169	1
Other operating	105,869	(14,698)	91,171	91,170	(1)
Indirect costs	39,591	-	39,591	39,591	-
Total expenditures	<u>483,042</u>	<u>(42,498)</u>	<u>440,544</u>	<u>440,544</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (42,498)</u>	<u>\$ 42,498</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			-		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 271 - Minority AIDS Initiative
Year Ended June 30, 2019

	GAAP	Difference Between GAAP and Budget Basis	Actual on Budgetary Basis	Final Budget	Variance, Favorable (Unfavorable)
	<u>Actual</u>	<u>Budget Basis</u>	<u>Basis</u>	<u>Budget</u>	<u>(Unfavorable)</u>
REVENUES					
Grant-in-aid	\$ 65,997	\$ -	\$ 65,997	\$ 65,997	\$ -
Qualifying local funds	2,816	-	2,816	2,816	-
Total revenues and other financing sources	<u>68,813</u>	<u>-</u>	<u>68,813</u>	<u>68,813</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	60,905	-	60,905	60,905	-
Other operating	3,880	(1,633)	2,247	2,247	-
Indirect costs	5,661	-	5,661	5,661	-
Total expenditures	<u>70,446</u>	<u>(1,633)</u>	<u>68,813</u>	<u>68,813</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (1,633)</u>	<u>\$ 1,633</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 280 - EPI Capacity / Additional
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
Total revenues and other financing sources	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	10,267	-	10,267	10,267	-
Equipment	2,632	-	2,632	2,632	-
Indirect costs	2,101	-	2,101	2,101	-
Total expenditures	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 283 - STD Preventive Clinical Services
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 21,570	\$ -	\$ 21,570	\$ 21,618	\$ (48)
Total revenues and other financing sources	<u>21,570</u>	<u>-</u>	<u>21,570</u>	<u>21,618</u>	<u>(48)</u>
EXPENDITURES					
Other operating	19,751	-	19,751	19,798	47
Indirect costs	1,819	-	1,819	1,820	1
Total expenditures	<u>21,570</u>	<u>-</u>	<u>21,570</u>	<u>21,618</u>	<u>48</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 291 - Family Planning District Cadre
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 112,046	\$ -	\$ 112,046	\$ 112,321	\$ (275)
Family planning fees	218,429	-	218,429	-	218,429
Total revenues	<u>330,475</u>	<u>-</u>	<u>330,475</u>	<u>112,321</u>	<u>218,154</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - restricted - prior year program income	-	221,718	221,718	221,717	1
Transfer from fund balance - restricted - special programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other financing sources	<u>330,475</u>	<u>221,718</u>	<u>552,193</u>	<u>334,038</u>	<u>218,155</u>
EXPENDITURES					
Salaries and fringe	238,417	-	238,417	238,418	1
Equipment	7,654	-	7,654	7,655	1
Other operating	13,171	48,344	61,515	61,788	273
Indirect costs	26,178	-	26,178	26,177	(1)
Total expenditures	<u>285,420</u>	<u>48,344</u>	<u>333,764</u>	<u>334,038</u>	<u>274</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 45,055</u>	<u>\$ 173,374</u>	218,429	<u>\$ -</u>	<u>\$ 218,429</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			(218,429)		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 301 - WIC Cost Pool
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 2,315,755	\$ -	\$ 2,315,755	\$ 2,315,756	\$ (1)
Total revenues and other financing sources	<u>2,315,755</u>	<u>-</u>	<u>2,315,755</u>	<u>2,315,756</u>	<u>(1)</u>
EXPENDITURES					
Salaries and fringe	1,064,033	-	1,064,033	1,064,033	-
Intra/inter agency	1,251,722	-	1,251,722	1,251,723	1
Total expenditures	<u>2,315,755</u>	<u>-</u>	<u>2,315,755</u>	<u>2,315,756</u>	<u>1</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 329 - Breastfeeding Peer Counselor
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 136,413	\$ -	\$ 136,413	\$ 156,520	\$ (20,107)
Total revenues and other financing sources	<u>136,413</u>	<u>-</u>	<u>136,413</u>	<u>156,520</u>	<u>(20,107)</u>
EXPENDITURES					
Salaries and fringe	75,201	-	75,201	75,202	1
Other operating	52,629	(978)	51,651	71,757	20,106
Indirect costs	9,561	-	9,561	9,561	-
Total expenditures	<u>137,391</u>	<u>(978)</u>	<u>136,413</u>	<u>156,520</u>	<u>20,107</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (978)</u>	<u>\$ 978</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 341 - Telemedicine State Funded
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 1,393,418	\$ -	\$ 1,393,418	\$ 1,500,000	\$ (106,582)
Total revenues and other financing sources	<u>1,393,418</u>	<u>-</u>	<u>1,393,418</u>	<u>1,500,000</u>	<u>(106,582)</u>
EXPENDITURES					
Salaries and fringe	19,839	-	19,839	19,839	-
Equipment	16,800	43,723	60,523	60,523	-
Other operating	843,908	415,073	1,258,981	1,365,563	106,582
Indirect costs	54,075	-	54,075	54,075	-
Total expenditures	<u>934,622</u>	<u>458,796</u>	<u>1,393,418</u>	<u>1,500,000</u>	<u>106,582</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 458,796</u>	<u>\$ (458,796)</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 367 - Georgia STD AAPPS
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 112,644	\$ -	\$ 112,644	\$ 117,599	\$ (4,955)
Total revenues and other financing sources	<u>112,644</u>	<u>-</u>	<u>112,644</u>	<u>117,599</u>	<u>(4,955)</u>
EXPENDITURES					
Salaries and fringe	70,942	-	70,942	70,942	-
Equipment	6,400	801	7,201	7,202	1
Other operating	22,567	2,518	25,085	30,039	4,954
Indirect costs	9,416	-	9,416	9,416	-
Total expenditures	<u>109,325</u>	<u>3,319</u>	<u>112,644</u>	<u>117,599</u>	<u>4,955</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 3,319</u>	<u>\$ (3,319)</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 401 - Family Planning
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 643,001	\$ -	\$ 643,001	\$ 643,110	\$ (109)
Total revenues and other financing sources	<u>643,001</u>	<u>-</u>	<u>643,001</u>	<u>643,110</u>	<u>(109)</u>
EXPENDITURES					
Salaries and fringe	480,348	-	480,348	480,348	-
Equipment	4,461	36,864	41,325	41,325	-
Other operating	66,578	7,464	74,042	74,151	109
Indirect costs	47,286	-	47,286	47,286	-
Total expenditures	<u>598,673</u>	<u>44,328</u>	<u>643,001</u>	<u>643,110</u>	<u>109</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 44,328</u>	<u>\$ (44,328)</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 405 - State Cervical Cancer Screening Program
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 86,266	\$ -	\$ 86,266	\$ 86,266	\$ -
Total revenues and other financing sources	<u>86,266</u>	<u>-</u>	<u>86,266</u>	<u>86,266</u>	<u>-</u>
EXPENDITURES					
Equipment	13,617	-	13,617	13,617	-
Other operating	101,337	(34,536)	66,801	66,801	-
Indirect costs	5,848	-	5,848	5,848	-
Total expenditures	<u>120,802</u>	<u>(34,536)</u>	<u>86,266</u>	<u>86,266</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (34,536)</u>	<u>\$ 34,536</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 409 - Children's Medical Services
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 1,044,969	\$ -	\$ 1,044,969	\$ 1,057,012	\$ (12,043)
Qualifying local funds	6,317	-	6,317	-	6,317
Medicaid fees	27,656	-	27,656	-	27,656
Total revenues	<u>1,078,942</u>	<u>-</u>	<u>1,078,942</u>	<u>1,057,012</u>	<u>21,930</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - restricted - prior year program income	-	30,027	30,027	30,027	-
Transfer from fund balance - restricted - special programs	-	-	-	-	-
Total revenues and other financing sources	<u>1,078,942</u>	<u>30,027</u>	<u>1,108,969</u>	<u>1,087,039</u>	<u>21,930</u>
EXPENDITURES					
Salaries and fringe	728,381	-	728,381	728,382	1
Equipment	12,160	-	12,160	12,160	-
Other operating	260,406	(11,441)	248,965	261,007	12,042
Indirect costs	85,490	-	85,490	85,490	-
Total expenditures	<u>1,086,437</u>	<u>(11,441)</u>	<u>1,074,996</u>	<u>1,087,039</u>	<u>12,043</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (7,495)</u>	<u>\$ 41,468</u>	33,973	<u>\$ -</u>	<u>\$ 33,973</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			(27,656)		
Transfer to fund balance - restricted - special programs			<u>(6,317)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 417 - Tobacco Use Prevention
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -
Total revenues and other financing sources	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	8,758	-	8,758	8,758	-
Other operating	9,486	-	9,486	9,485	(1)
Indirect costs	1,756	-	1,756	1,757	1
Total expenditures	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 443 - WIC Dietetic Internship Support Program
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 6,135	\$ -	\$ 6,135	\$ 23,735	\$ (17,600)
Total revenues and other financing sources	<u>6,135</u>	<u>-</u>	<u>6,135</u>	<u>23,735</u>	<u>(17,600)</u>
EXPENDITURES					
Other operating	6,135	-	6,135	23,735	17,600
Total expenditures	<u>6,135</u>	<u>-</u>	<u>6,135</u>	<u>23,735</u>	<u>17,600</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 449 - Perinatal Health Outreach
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 410,781	\$ -	\$ 410,781	\$ 425,000	\$ (14,219)
Medicaid fees	62,553	-	62,553	-	62,553
Total revenues	<u>473,334</u>	<u>-</u>	<u>473,334</u>	<u>425,000</u>	<u>48,334</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - restricted - prior year program income	-	34,731	34,731	34,730	1
Transfer from fund balance - restricted - special programs	-	-	-	-	-
Total revenues and other financing sources	<u>473,334</u>	<u>34,731</u>	<u>508,065</u>	<u>459,730</u>	<u>48,335</u>
EXPENDITURES					
Salaries and fringe	322,988	-	322,988	322,988	-
Equipment	3,132	-	3,132	3,133	1
Other operating	79,223	3,705	82,928	97,145	14,217
Indirect costs	36,464	-	36,464	36,464	-
Total expenditures	<u>441,807</u>	<u>3,705</u>	<u>445,512</u>	<u>459,730</u>	<u>14,218</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 31,527</u>	<u>\$ 31,026</u>	62,553	<u>\$ -</u>	<u>\$ 62,553</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			(62,553)		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 460 - Outpatient UNHSI
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 40,503	\$ -	\$ 40,503	\$ 40,601	\$ (98)
Total revenues and other financing sources	<u>40,503</u>	<u>-</u>	<u>40,503</u>	<u>40,601</u>	<u>(98)</u>
EXPENDITURES					
Salaries and fringe	29,302	-	29,302	29,301	(1)
Other operating	9,803	(1,495)	8,308	8,407	99
Indirect costs	2,893	-	2,893	2,893	-
Total expenditures	<u>41,998</u>	<u>(1,495)</u>	<u>40,503</u>	<u>40,601</u>	<u>98</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (1,495)</u>	<u>\$ 1,495</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 461 - UNHSI / Audiology
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 46,626	\$ -	\$ 46,626	\$ 46,904	\$ (278)
Total revenues and other financing sources	<u>46,626</u>	<u>-</u>	<u>46,626</u>	<u>46,904</u>	<u>(278)</u>
EXPENDITURES					
Salaries and fringe	38,156	-	38,156	38,156	-
Equipment	11,562	(11,562)	-	-	-
Other operating	4,149	(849)	3,300	3,578	278
Indirect costs	5,170	-	5,170	5,170	-
Total expenditures	<u>59,037</u>	<u>(12,411)</u>	<u>46,626</u>	<u>46,904</u>	<u>278</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (12,411)</u>	<u>\$ 12,411</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 464 - State Breast and Cervical Cancer
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 112,999	\$ -	\$ 112,999	\$ 113,000	\$ (1)
Total revenues and other financing sources	<u>112,999</u>	<u>-</u>	<u>112,999</u>	<u>113,000</u>	<u>(1)</u>
EXPENDITURES					
Equipment	6,601	-	6,601	6,601	-
Other operating	101,549	(9,237)	92,312	92,312	-
Indirect costs	14,086	-	14,086	14,087	1
Total expenditures	<u>122,236</u>	<u>(9,237)</u>	<u>112,999</u>	<u>113,000</u>	<u>1</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (9,237)</u>	<u>\$ 9,237</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 466 - Health Promotion Initiative
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 65,500	\$ -	\$ 65,500	\$ 65,500	\$ -
Total revenues and other financing sources	<u>65,500</u>	<u>-</u>	<u>65,500</u>	<u>65,500</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	32,450	-	32,450	32,450	-
Other operating	29,721	(3,328)	26,393	26,393	-
Indirect costs	6,657	-	6,657	6,657	-
Total expenditures	<u>68,828</u>	<u>(3,328)</u>	<u>65,500</u>	<u>65,500</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (3,328)</u>	<u>\$ 3,328</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 504 - Ryan White 4
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Federal funds	495,280	-	495,280	495,280	-
Outpatient client fees	14,541	-	14,541	14,542	(1)
Qualifying local funds	434,254	-	434,254	450,770	(16,516)
Medicare fees	16,097	-	16,097	16,097	-
	<u>960,172</u>	<u>-</u>	<u>960,172</u>	<u>976,689</u>	<u>(16,517)</u>
EXPENDITURES					
Salaries and fringe	554,309	-	554,309	554,309	-
Equipment	15,148	-	15,148	15,148	-
Other operating	345,823	-	345,823	345,823	-
Indirect costs	61,409	-	61,409	61,409	-
	<u>976,689</u>	<u>-</u>	<u>976,689</u>	<u>976,689</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (16,517)</u>	<u>\$ -</u>	<u>(16,517)</u>	<u>\$ -</u>	<u>\$ (16,517)</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>16,517</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 543 - Infants & Toddlers w/ Disabiliites
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 237,588	\$ -	\$ 237,588	\$ 237,743	\$ (155)
Total revenues and other financing sources	<u>237,588</u>	<u>-</u>	<u>237,588</u>	<u>237,743</u>	<u>(155)</u>
EXPENDITURES					
Salaries and fringe	191,862	-	191,862	191,862	-
Other operating	61,385	(36,006)	25,379	25,534	155
Indirect costs	20,347	-	20,347	20,347	-
Total expenditures	<u>273,594</u>	<u>(36,006)</u>	<u>237,588</u>	<u>237,743</u>	<u>155</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (36,006)</u>	<u>\$ 36,006</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 563 - Special Projects
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Qualifying local funds	21,000	-	21,000	486	20,514
Total revenues and other financing sources	<u>21,000</u>	<u>-</u>	<u>21,000</u>	<u>486</u>	<u>20,514</u>
EXPENDITURES					
Other operating	485	-	485	486	1
Total expenditures	<u>485</u>	<u>-</u>	<u>485</u>	<u>486</u>	<u>1</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 20,515</u>	<u>\$ -</u>	20,515	<u>\$ -</u>	<u>\$ 20,515</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>(20,515)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 566 - Hospital Preparedness Program
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 87,220	\$ -	\$ 87,220	\$ 87,220	\$ -
Total revenues and other financing sources	<u>87,220</u>	<u>-</u>	<u>87,220</u>	<u>87,220</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	67,191	-	67,191	67,191	-
Equipment	2,489	-	2,489	2,489	-
Other operating	13,592	(2,837)	10,755	10,755	-
Indirect costs	6,785	-	6,785	6,785	-
Total expenditures	<u>90,057</u>	<u>(2,837)</u>	<u>87,220</u>	<u>87,220</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (2,837)</u>	<u>\$ 2,837</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 586 - Teledentistry
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Outpatient client fees	47,371	-	47,371	-	47,371
Qualifying local funds	117,284	-	117,284	117,284	-
Total revenues	<u>164,655</u>	<u>-</u>	<u>164,655</u>	<u>117,284</u>	<u>47,371</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - restricted - prior year program income	-	32,181	32,181	32,181	-
Transfer from fund balance - restricted - special programs	-	-	-	-	-
Total revenues and other financing sources	<u>164,655</u>	<u>32,181</u>	<u>196,836</u>	<u>149,465</u>	<u>47,371</u>
EXPENDITURES					
Salaries and fringe	17,936	-	17,936	17,936	-
Equipment	8,485	-	8,485	8,486	1
Other operating	105,127	-	105,127	105,126	(1)
Indirect costs	17,917	-	17,917	17,917	-
Total expenditures	<u>149,465</u>	<u>-</u>	<u>149,465</u>	<u>149,465</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 15,190</u>	<u>\$ 32,181</u>	47,371	<u>\$ -</u>	<u>\$ 47,371</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			(47,371)		
Transfer to fund balance - restricted - special programs			-		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 593 - Arboviral Surveillance Support (ELC) (ZIKA)
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 26,957	\$ -	\$ 26,957	\$ 26,957	\$ -
Qualifying local funds	-	-	-	28	(28)
Total revenues	<u>26,957</u>	<u>-</u>	<u>26,957</u>	<u>26,985</u>	<u>(28)</u>
OTHER FINANCING SOURCES					
Transfer from fund balance - restricted - prior year program income	-	-	-	-	-
Transfer from fund balance - restricted - special programs	-	28	28	-	28
Total revenues and other financing sources	<u>26,957</u>	<u>28</u>	<u>26,985</u>	<u>26,985</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	19,343	-	19,343	19,342	(1)
Other operating	2,244	-	2,244	2,245	1
Indirect costs	5,398	-	5,398	5,398	-
Total expenditures	<u>26,985</u>	<u>-</u>	<u>26,985</u>	<u>26,985</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (28)</u>	<u>\$ 28</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			-		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 595 - SNAP Education Program
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 58,802	\$ -	\$ 58,802	\$ 97,534	\$ (38,732)
Total revenues and other financing sources	<u>58,802</u>	<u>-</u>	<u>58,802</u>	<u>97,534</u>	<u>(38,732)</u>
EXPENDITURES					
Salaries and fringe	39,620	-	39,620	39,620	-
Other operating	19,182	-	19,182	57,914	38,732
Total expenditures	<u>58,802</u>	<u>-</u>	<u>58,802</u>	<u>97,534</u>	<u>38,732</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 599 - EH Work Force Plan
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 210,721	\$ -	\$ 210,721	\$ 210,721	\$ -
Total revenues and other financing sources	<u>210,721</u>	<u>-</u>	<u>210,721</u>	<u>210,721</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	79,223	-	79,223	79,223	-
Intra/inter agency	124,958	-	124,958	124,958	-
Other operating	49,340	(42,800)	6,540	6,540	-
Total expenditures	<u>253,521</u>	<u>(42,800)</u>	<u>210,721</u>	<u>210,721</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (42,800)</u>	<u>\$ 42,800</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 616 - Ware County Administrative Cadre
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 62,433	\$ -	\$ 62,433	\$ 65,000	\$ (2,567)
Total revenues and other financing sources	<u>62,433</u>	<u>-</u>	<u>62,433</u>	<u>65,000</u>	<u>(2,567)</u>
EXPENDITURES					
Salaries and fringe	59,595	-	59,595	59,596	1
Other operating	2,838	-	2,838	5,404	2,566
Total expenditures	<u>62,433</u>	<u>-</u>	<u>62,433</u>	<u>65,000</u>	<u>2,567</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 623 - LARC Initiative
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 99,974	\$ -	\$ 99,974	\$ 100,000	\$ (26)
Total revenues and other financing sources	<u>99,974</u>	<u>-</u>	<u>99,974</u>	<u>100,000</u>	<u>(26)</u>
EXPENDITURES					
Salaries and fringe	96,435	-	96,435	96,435	-
Other operating	3,539	-	3,539	3,565	26
Total expenditures	<u>99,974</u>	<u>-</u>	<u>99,974</u>	<u>100,000</u>	<u>26</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 631 - Maternal Mortality Rural Birthing Facility Funding
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 1,645,439	\$ -	\$ 1,645,439	\$ 1,650,000	\$ (4,561)
Total revenues and other financing sources	<u>1,645,439</u>	<u>-</u>	<u>1,645,439</u>	<u>1,650,000</u>	<u>(4,561)</u>
EXPENDITURES					
Salaries and fringe	16,938	-	16,938	16,938	-
Other operating	1,487,278	-	1,487,278	1,491,839	4,561
Indirect costs	141,223	-	141,223	141,223	-
Total expenditures	<u>1,645,439</u>	<u>-</u>	<u>1,645,439</u>	<u>1,650,000</u>	<u>4,561</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 632 - Family Planning Funding
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 91,732	\$ -	\$ 91,732	\$ 91,732	\$ -
Total revenues and other financing sources	<u>91,732</u>	<u>-</u>	<u>91,732</u>	<u>91,732</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	78,103	-	78,103	78,102	(1)
Equipment	797	5,142	5,939	5,939	-
Other operating	5,457	2,233	7,690	7,691	1
Total expenditures	<u>84,357</u>	<u>7,375</u>	<u>91,732</u>	<u>91,732</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 7,375</u>	<u>\$ (7,375)</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 633 - Arboviral Surveillance Support (ZIKA)
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference</u> <u>Between</u>	<u>Actual on</u>	<u>Final</u>	<u>Variance,</u>
	<u>Actual</u>	<u>GAAP and</u>	<u>Budgetary</u>	<u>Budget</u>	<u>Favorable</u>
		<u>Budget Basis</u>	<u>Basis</u>		<u>(Unfavorable)</u>
REVENUES					
Grant-in-aid	\$ 69,836	\$ -	\$ 69,836	\$ 69,836	\$ -
Total revenues and other financing sources	<u>69,836</u>	<u>-</u>	<u>69,836</u>	<u>69,836</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	57,757	-	57,757	57,756	(1)
Other operating	11,164	-	11,164	11,164	-
Indirect costs	915	-	915	916	1
Total expenditures	<u>69,836</u>	<u>-</u>	<u>69,836</u>	<u>69,836</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual (Non-GAAP Budgetary Basis) and Budget
Program 643 - WIC Direct
Year Ended June 30, 2019

	<u>GAAP</u>	<u>Difference Between GAAP and Budget Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Final Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Actual</u>				
REVENUES					
Grant-in-aid	\$ 462,465	\$ -	\$ 462,465	\$ 580,277	\$ (117,812)
Qualifying local funds	184	-	184	-	184
Total revenues and other financing sources	<u>462,649</u>	<u>-</u>	<u>462,649</u>	<u>580,277</u>	<u>(117,628)</u>
EXPENDITURES					
Equipment	8,487	-	8,487	8,488	1
Other operating	218,243	(4,095)	214,148	331,959	117,811
Indirect costs	239,830	-	239,830	239,830	-
Total expenditures	<u>466,560</u>	<u>(4,095)</u>	<u>462,465</u>	<u>580,277</u>	<u>117,812</u>
Excess of revenues and other financing sources over expenditures	<u>\$ (3,911)</u>	<u>\$ 4,095</u>	184	<u>\$ -</u>	<u>\$ 184</u>
OTHER FINANCING (USES)					
Transfer to fund balance - restricted - prior year program income			-		
Transfer to fund balance - restricted - special programs			<u>(184)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>		

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Schedule of Independent Auditor's
Proposed Financial Settlement
Year Ended June 30, 2019

<u>Program Name</u>	<u>Program Number</u>	<u>Proposed Financial Settlement</u>
None	N/A	\$ -

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Schedule of State Contractual Assistance
Year Ended June 30, 2019

<u>Program Name</u>	<u>Program Number</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Amount Due (to) from State</u>
Grant-in-aid passed through the Department of Public Health:				
Public Health	748	\$ 2,388,825	\$ 2,388,825	\$ 126,500
WIC Nutrition	007	679	679	-
WIC Breastfeeding	009	11,454	11,454	38
WIC Visual Collaboration	014	627,736	627,736	61,790
Children's 1st	024	256,970	256,970	47,788
TB Case Management	031	156,125	156,125	53,900
Pharmacy	034	16,147	16,147	1,046
HIV/AIDS Substance Abuse	044	200,498	200,498	28,643
AIDS Ambulatory Care	053	39,619	39,619	39,619
Breast and Cervical Cancer Program	056	190,699	190,699	10,677
Immunization	066	121,291	121,291	21,884
Ryan White Part B	075	118,856	118,856	-
Oral Health	076	81,000	81,000	-
Implement Positive Alternative Choices for Teens	086	124,629	124,629	14,682
Ryan White II	094	626,617	626,617	8,719
EI Service Coordinator	112	250,595	250,595	42,207
Employee Worksite Wellness	208	8,788	8,788	408
EPI Capacity	245	57,048	57,048	10,031
PH Emergency Preparedness	270	440,544	440,544	11,547
Minority AIDS Initiative	271	65,997	65,997	2,435
EPI Capacity/Additional	280	15,000	15,000	6,875
STD Preventive Clinical Services	283	21,570	21,570	7,424
Family Planning District Cadre	291	112,046	112,046	(275)
WIC County Cost Pool	301	2,315,755	2,315,755	1,008,199
Breastfeeding Peer Counselor	329	136,413	136,413	15,364
Telemedicine State Funded	341	1,393,418	1,393,418	723,108
Georgia STD AAPPS	367	112,644	112,644	13,538
Family Planning	401	643,001	643,001	64,087
State Cervical Cancer Screening Program	405	86,266	86,266	40,773
Children's Medical Services	409	1,044,969	1,044,969	19,292
Tobacco Use Prevention	417	20,000	20,000	-
WIC Dietetic Internship Support Program	443	6,135	6,135	(202)
Perinatal Health Outreach	449	410,781	410,781	(22,691)
Outpatient UNHSI	460	40,503	40,503	1,063

Refer to accompanying independent auditor's report.

WARE COUNTY PUBLIC HEALTH CENTER
Schedule of State Contractual Assistance
Year Ended June 30, 2019

<u>Program Name</u>	<u>Program Number</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Amount Due (to) from State</u>
Grant-in-aid passed through the Department of Public Health:				
UNHSI / Audiology	461	46,626	46,626	3,457
State Breast and Cervical Cancer	464	112,999	112,999	10,710
Health Promotion Initiative	466	65,500	65,500	(1,451)
Infants & Toddlers w/ Disabilities	543	237,588	237,588	80,340
Hospital Preparedness Program	566	87,220	87,220	4,192
Arboviral Surveillance Support (ELC) (ZIKA)	593	26,957	26,957	-
SNAP Education Program	595	58,802	58,802	6,563
EH Work Force Plan	599	210,721	210,721	95,552
Ware County Administrative Cadre	616	62,433	62,433	8,947
LARC Initiative	623	99,974	99,974	12,197
Maternal Mortality Rural Birthing Facility Funding	631	1,645,439	1,645,439	811,065
Family Planning Funding	632	91,732	91,732	27,618
Arboviral Surveillance Support (ZIKA)	633	69,836	69,836	2,143
WIC Direct	643	462,465	462,465	22,742
		<u>\$ 15,420,910</u>	<u>\$ 15,420,910</u>	<u>\$ 3,442,544</u>
Total Grant-in-aid				

Refer to accompanying independent auditor's report.



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

To the Board of Directors
Ware County Board of Health
A Component Unit of Ware County, 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 component unit financial statements of the governmental activities and each major fund of the Ware County Board of Health d/b/a Ware County Public Health Center (Center) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Center's basic financial statements, and have issued our report thereon dated December 4, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the component unit financial statements, we considered the Center'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 component unit financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's component unit financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance 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.

Hilliard & Milton, LLC

McRae-Helena, Georgia

December 4, 2019



HILLIARD & MILTON, LLC

A Professional Services Firm of:
Certified Public Accountants
Certified Government Auditing Professionals
Certified Internal Auditors

Partners:
David Hilliard, CPA
Chris Milton, CPA, CIA, CGAP

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229-868-5614

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

To the Board of Directors
Ware County Board of Health
A Component Unit of Ware County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Ware County Public Health Center's (Center) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Center's major federal programs for the year ended June 30, 2019. The Center'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 the Center'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 the Center'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 the Center's compliance.

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

Management of the Center 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 the Center'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 the Center'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.

Hilliard & Milton, LLC

McRae-Helena, Georgia

December 4, 2019

WARE COUNTY PUBLIC HEALTH CENTER

Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

1. SUMMARY OF AUDITOR'S RESULTS:

Financial Statements

- | | | |
|-------|--|---------------|
| (i) | Type of report the auditor issued: | Unmodified |
| (ii) | Internal control over financial reporting: | |
| | Material weakness(es) identified? | No |
| | Significant deficiency(s) identified? | None reported |
| (iii) | Noncompliance material to component unit financial statements noted: | No |

Federal Awards

- | | | |
|-------|--|---------------|
| (iv) | Internal control over major programs: | |
| | Material weakness(es) identified? | No |
| | Significant deficiency(s) identified? | None reported |
| (v) | Type of auditor's report issued on compliance for major federal programs: | Unmodified |
| (vi) | Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | No |
| (vii) | The Center's major programs: | |

Department of Health and Human Services

Passed through Georgia Department of Public Health - Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 3,560,637
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United States Department of Agriculture

Direct - Grants to Provide Outpatient Early Intervention Services with Respect to HIV	93.918	<table border="0" style="margin-left: auto;"> <tr> <td style="text-align: right;">813,937</td> </tr> <tr> <td style="text-align: right;"><u>\$ 4,374,574</u></td> </tr> </table>	813,937	<u>\$ 4,374,574</u>
813,937				
<u>\$ 4,374,574</u>				

- | | | |
|--------|--|-----------|
| (viii) | Dollar threshold used to distinguish between Type A and Type B Programs: | \$750,000 |
| (ix) | The Center qualifies as a low-risk auditee? | Yes |

WARE COUNTY PUBLIC HEALTH CENTER

Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

2. **SIGNIFICANT DEFICIENCIES AND FINDINGS RELATING TO THE COMPONENT UNIT FINANCIAL STATEMENTS:**

None reported

3. **SIGNIFICANT DEFICIENCIES AND FINDINGS RELATING TO FEDERAL AWARDS:**

Significant deficiencies effecting federal awards addressed previously -

None reported

Findings effecting federal awards addressed previously -

None reported

4. **PRIOR YEAR FINDINGS AND SIGNIFICANT DEFICIENCIES:**

Prior Year Findings – None reported.

Prior Year Significant Deficiencies – None reported.

WARE COUNTY PUBLIC HEALTH CENTER
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

FEDERAL GRANTOR/PASS THROUGH ENTITY GRANTOR/PROGRAM TITLE	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Program Expenditures
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			
Direct:			
Coordinated Services and Access to Research	93.153	H12HA24818-0700	495,280
Grants to Provide Outpatient EI Services with Respect to HIV	93.918	H78HA00100-2402	351,434
Grants to Provide Outpatient EI Services with Respect to HIV	93.918	H78HA00100-2501	462,503
			<u>813,937</u>
Passed through Georgia Department of Public Health:			
HPP & PHEP Program	93.074	Program 270	\$ 440,544
HPP & PHEP Program	93.074	Program 566	87,220
			<u>527,764</u>
Project Grants and Coop Agreements for TB Control	93.116	Program 034	16,147
National State-Based Tobacco Control Programs	93.305	Program 417	20,000
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	Program 593	26,957
Public Health Emergency Response	93.354	Program 633	69,836
PPHF Capacity Building Assistance	93.539	Program 066	121,291
Temporary Assistance for Needy Families	93.558	Program 086	124,629
Temporary Assistance for Needy Families	93.558	Program 401	643,001
			<u>767,630</u>
Preventive Health and Health Services Block Grant	93.758	Program 208	8,788
Cancer Prevention and Control Programs	93.898	Program 056	190,699
HIV Care Formula Grants	93.917	Program 094	626,617
HIV Care Formula Grants	93.917	Program 271	65,997
			<u>692,614</u>
HIV Prevention Activities - Health Dept Based	93.940	Program 044	200,498

Refer to accompanying independent auditor's report and notes
to schedule of expenditures of federal awards.

WARE COUNTY PUBLIC HEALTH CENTER
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

FEDERAL GRANTOR/PASS THROUGH ENTITY GRANTOR/PROGRAM TITLE	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Program Expenditures
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (Continued)			
Passed through Georgia Department of Public Health (Continued):			
Sexually Transmitted Diseases Control Grants	93.977	Program 283	21,570
Sexually Transmitted Diseases Control Grants	93.977	Program 367	112,644
			<u>134,214</u>
Maternal and Child Health Services Block Grant	93.994	Program 409	564,283
Maternal and Child Health Services Block Grant	93.994	Program 449	410,781
Maternal and Child Health Services Block Grant	93.994	Program 461	46,626
			<u>1,021,690</u>
		Total U.S. Department of Health & Human Services	<u>\$ 5,107,345</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed through Georgia Department of Public Health:			
Special Supplemental Nutrition Pgm for WIC	10.557	Program 007	\$ 679
Special Supplemental Nutrition Pgm for WIC	10.557	Program 009	11,454
Special Supplemental Nutrition Pgm for WIC	10.557	Program 014	627,736
Special Supplemental Nutrition Pgm for WIC	10.557	Program 301	2,315,755
Special Supplemental Nutrition Pgm for WIC	10.557	Program 329	136,413
Special Supplemental Nutrition Pgm for WIC	10.557	Program 443	6,135
Special Supplemental Nutrition Pgm for WIC	10.557	Program 643	462,465
			<u>3,560,637</u>
Supplemental Nutrition Assistance Program	10.561	Program 595	58,802
		Total U.S. Department of Agriculture	<u>\$ 3,619,439</u>
U.S. DEPARTMENT OF EDUCATION			
Passed through Georgia Department of Public Health -			
Special Education Grants for Infants and Families	84.181	Program 543	\$ 237,588
		Total U.S. Department of Education	<u>\$ 237,588</u>
		Total Expenditures of Federal Awards	<u><u>\$ 8,964,372</u></u>

Refer to accompanying independent auditor's report and notes
to schedule of expenditures of federal awards.

WARE COUNTY PUBLIC HEALTH CENTER

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Ware County Board of Health under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Catalog of Domestic Assistance (CFDA) numbers included in the accompanying Schedule were determined based on the program name, review of grant contract information and the Office of Management and Budget's Catalog of Federal Domestic Assistance. Because the Schedule presents only a select portion of the operations of Ware County Board of Health, it is not intended to and does not present the financial position and changes in net assets of Ware County Board of Health. The Georgia Department of Public Health does not assign contract numbers to their master contracts.

2. Summary of Significant Account Policies

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

3. Indirect Cost Rate

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

