

The Financial Statements for DPH
in its entirety consists of 119 pages
and is on file in the Clerk of
Council's Office

COLUMBUS DEPARTMENT OF PUBLIC HEALTH

(A Component Unit of the Consolidated Government of Columbus, Georgia)

FINANCIAL STATEMENTS

June 30, 2021

**Albright, Fortenberry
& Ninas, LLP**

CERTIFIED PUBLIC ACCOUNTANTS
COLUMBUS, GEORGIA / PHENIX CITY, ALABAMA

Albright, Fortenberry & Ninas, LLP

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INDEPENDENT AUDITOR'S REPORT

To the Board of Health
Columbus Department of Public Health
Columbus, GA

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Columbus Department of Public Health, component unit of the Consolidated Government of Columbus, Georgia, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Columbus Department of Public Health's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the 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 Columbus Department of Public Health, as of June 30, 2021, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund 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 i through v and pension and OPEB schedules on pages 33 through 38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Columbus Department of Public Health's basic financial statements. The other supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The other supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is 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 August 18, 2021, on our consideration of the Columbus Department of Public Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Columbus Department of Public Health's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Columbus Department of Public Health's internal control over financial reporting and compliance.

Albright, Fortenberry & Ninas, LLP

Columbus, GA
August 18, 2021

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2021
JULY 1, 2020 - JUNE 30, 2021

As management of the Columbus Department of Public Health, we offer the readers of the Columbus Department of Public Health's financial statements this narrative overview and analysis of the financial activities of the Columbus Department of Public Health for the fiscal year ended June 30, 2021.

In March 2020, public health efforts were redirected to responding to the Covid-19 pandemic crisis, and this year has continued to be impacted by those requirements. Due to the restrictions and guidelines set forth by the Centers for Disease Control and Prevention (CDC) and Department of Public Health (DPH), our regular public health services were limited.

Financial Highlights

The liabilities and deferred inflows of resources of the Columbus Department of Public Health exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year by \$395,571 (net position).

Government's total net position increased by \$1,140,493.

As the close of the current fiscal year, the Columbus Department of Public Health's governmental funds reported combined ending fund balance of \$10,983,908, an increase of \$702,670 in comparison to the prior year. Approximately 29% percent of this amount is available for spending at the government's discretion (unassigned fund balance.)

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Columbus Department of Public Health's basic financial statements. The Columbus Department of Public Health's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the readers with a broad overview of the Columbus Department of Public Health's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Columbus Department of Public Health's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the four reported as *net position*. Over time, the increases or decreases in net position may serve as a useful indicator of whether the financial position of the Columbus Department of Public Health is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All the changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused annual leave).

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2021
JULY 1, 2020 - JUNE 30, 2021

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Columbus Department of Public Health, like other governmental units, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Columbus Department of Public Health utilizes governmental funds for all of its activities.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on the balances of spendable resources available at the end of the fiscal year. Such information may be used in evaluating a government's near-term financing requirements.

The Columbus Department of Public Health maintains one governmental fund.

The Columbus Department of Public Health adopts annual budgets in accordance with the programmatic requirements as issued by the Georgia Department of Public Health. Comparative Schedules of Revenues and Expenditures-Budget to Actual are presented as supplementary information to demonstrate compliance with these budgets.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2021
JULY 1, 2020 - JUNE 30, 2021

Government-Wide Financial Analysis

Net Position

Net position may serve over time as a useful indicator of a government's financial position. The following chart compares assets, liabilities, and net position for the most recent fiscal years.

	Governmental Activities 2021	2020	Percentage Change
Current & Other Assets	\$ 11,185,437	\$ 10,978,166	1.9%
Capital Assets	1,257,356	750,218	67.6%
Total Assets	12,442,793	11,728,384	6.1%
Deferred Outflows of Resources	3,980,474	3,926,891	1.4%
Noncurrent Liabilities	13,863,940	12,512,561	10.8%
Other Liabilities	201,529	696,928	-71.1%
Total Liabilities	14,065,469	13,209,489	6.5%
Deferred Inflows of Resources	2,753,369	3,981,850	-30.9%
Net Position	(395,571)	(1,536,064)	74.2%
Net Investment in Capital Assets	1,257,356	750,218	67.6%
Restricted	1,780,165	2,132,689	-16.5%
Unrestricted	(3,433,092)	(4,418,971)	22.3%
Total Net Position	\$ (395,571)	\$ (1,536,064)	74.2%

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2021
JULY 1, 2020 - JUNE 30, 2021

Changes in Net Position

The changes in net position for the most recent years are depicted in the following chart.

Revenues	Governmental Activities		Percentage Change
	2021	2020	
<u>Program Revenues</u>			
Charges for Services	\$ 5,478,891	\$ 4,353,504	25.9%
Operating Grants & Contributions	15,686,321	14,375,748	9.1%
	21,165,212	18,729,252	13.0%
<u>Expenses</u>			
Health	20,024,719	15,976,965	25.3%
Increase Net Position	1,140,493	2,752,287	-58.6%
Net Position Beginning	(1,536,064)	(4,288,351)	64.2%
<u>Net Position Ending</u>	<u>\$ (395,571)</u>	<u>\$ (1,536,064)</u>	74.2%

Budgetary Highlights

The Columbus Department of Public Health's budget comparison is presented on a programmatic basis in the supplementary information. There were no significant amendments to the original budget.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2021
JULY 1, 2020 - JUNE 30, 2021

Capital Assets and Noncurrent Liabilities

Capital Assets

At the end of fiscal year 2021, the Columbus Department of Public Health had \$1,257,356 invested in capital assets consisting of furniture, fixtures, office machines, equipment, and leasehold improvements. As of the end of the fiscal year, there was no debt related to capital assets. Detailed information about the Columbus Department of Public Health's capital assets is presented in Note D to the financial statements.

Noncurrent Liabilities

The Columbus Department of Public Health's noncurrent liabilities are for compensated absences of \$1,136,049, pension liability of \$10,769,763, and net OPEB liability of \$1,958,128.

Economic Factors and Next Year's Budget

Columbus Department of Public Health's primary source of revenue is the Georgia Department of Public Health. The level of funding provided by the state significantly affects the levels of service the Columbus Department of Public Health can provide to our citizens.

Requests for Information

The financial report is designed to provide a general overview of the Columbus Department of Public Health's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the District Administrator, 2100 Comer Avenue, Columbus Department of Public Health, Columbus, GA 31902-2299.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
STATEMENT OF NET POSITION
June 30, 2021

	Primary Governmental Activities
ASSETS AND OTHER DEBITS	
ASSETS	
Cash	\$ 9,734,526
Accounts receivable	109,853
Accounts receivable-Georgia Department of Public Health	1,150,826
Inventory	33,149
Prepaid expenses	157,083
Capital assets, net of accumulated depreciation	<u>1,257,356</u>
TOTAL ASSETS	12,442,793
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources-Pension and OPEB plans	<u>3,980,474</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	16,423,267
LIABILITIES	
Accounts payable	201,529
Noncurrent liabilities:	
Due in less than one year-Accrued compensated absences	393,772
Due in more than one year-Accrued compensated absences	742,277
Net pension liability	10,769,763
Net OPEB liability	<u>1,958,128</u>
TOTAL LIABILITIES	14,065,469
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources-Pension and OPEB plans	<u>2,753,369</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	16,818,838
NET POSITION	
Net investment in capital assets	1,257,356
Nonspendable-Inventory	33,149
Nonspendable-Prepaid	157,083
Restricted-Other	815,528
Restricted-Prior year program income	774,405
Unrestricted	<u>(3,433,092)</u>
TOTAL NET POSITION	<u>\$ (395,571)</u>

Notes to the financial statements are an integral part of this statement.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
BALANCE SHEET
June 30, 2021

	Governmental Funds
ASSETS	
Cash	
Accounts receivable	\$ 9,734,526
Accounts receivable-Georgia Department of Public Health	109,853
Inventory	1,150,826
Prepaid expenses	33,149
	<u>157,083</u>
TOTAL ASSETS	\$ <u>11,185,437</u>
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	
	\$ 201,529
TOTAL LIABILITIES	<u>201,529</u>
FUND BALANCES	
Nonspendable-Inventory	33,149
Nonspendable-Prepays	157,083
Restricted-Prior Year Program Income	774,405
Restricted-Other	815,528
Assigned	5,970,394
Unassigned	3,233,349
	<u>10,983,908</u>
TOTAL FUND BALANCES	<u>10,983,908</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>11,185,437</u>
TOTAL FUND BALANCES	\$ 10,983,908
 Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,257,356
Deferred outflows of resources are not available in the current period and, therefore, are not reported in the funds	3,980,474
Noncurrent liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(13,863,940)
Deferred inflows of resources are not due in the current period and, therefore, are not reported in the funds	<u>(2,753,369)</u>
TOTAL NET POSITION	\$ <u>(395,571)</u>

Notes to the financial statements are an integral part of this statement.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS
Year Ended June 30, 2021

	Governmental Fund Types
	<u>General</u>
	<u>Operating</u>
REVENUES	
County participating	\$ 486,311
County non-participating	15,701
Outpatient client fees	308,172
Private insurance fees	76,527
Qualifying donations	1,635
Medicaid fees	56,550
Medicaid rehab fees	13,402
Medicare fees	1,573
Family planning fees	51,096
EPSDT fees	9,313
Other fees	2,874
Qualifying local funds	16,023
Non-qualifying local funds	1,310,145
Vital records fees	492,030
Vital records fees-Cannabis	1,200
Environmental fees	253,581
Georgia Department of Public Health-Grant-In-Aid	14,669,376
Prior year administrative claiming income	116,859
Administrative claiming income	122,904
Federal funds	514,933
Intra/Inter agency transactions	2,645,006
	<u>21,165,211</u>
EXPENDITURES	
Health:	
Direct salaries and fringe benefits	11,744,407
Equipment	394,438
Other operating expenses	6,940,447
Intra/Inter agency transactions	610,606
Indirect cost	772,643
	<u>20,462,541</u>
EXCESS OF REVENUES OVER EXPENDITURES	702,670
FUND BALANCE AT BEGINNING OF YEAR	<u>10,281,238</u>
FUND BALANCE AT END OF YEAR	<u>\$ 10,983,908</u>

Notes to the financial statements are an integral part of this statement.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
 THE STATEMENT OF ACTIVITIES
 Year Ended June 30, 2021

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

Net change in fund balances-total governmental funds	\$ 702,670
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. This is the amount by which depreciation exceeded capital outlays in the current period.	507,138
Changes in the non-current portion of accrued compensated absences do not require the use nor are they a source of current financial resources and therefore, are not reported as income nor expenditures in governmental funds.	(11,290)
Changes in net pension liability do not require the use nor are they a source of current financial resources and therefore, are not reported as income nor expenditures in governmental funds.	(766,820)
Changes in net OPEB liability do not require the use nor are they a source of current financial resources and therefore, are not reported as income nor expenditures in governmental funds.	<u>708,795</u>
Change in net position of governmental activities	<u>\$ 1,140,493</u>

Notes to the financial statements are an integral part of this statement.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Year Ended June 30, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE OVER (UNDER) BUDGET
REVENUES				
County participating	\$ 486,311	\$ 486,311	\$ 486,311	\$ -
County non-participating	15,701	15,701	15,701	-
Outpatient client fees	-	-	308,172	308,172
Private insurance	-	-	76,527	76,527
Qualifying donations	-	288	1,635	1,347
Medicaid	-	-	56,550	56,550
Medicaid rehab	-	-	13,402	13,402
Medicare	-	-	1,573	1,573
Family planning fees	-	-	51,096	51,096
EPSDT fees	-	-	9,313	9,313
Other Fees	-	-	2,874	2,874
Qualifying local funds	199,339	-	16,023	16,023
Non-qualifying local funds	1,102,694	1,830,799	1,310,145	(520,654)
Vital records fees	-	-	492,030	492,030
Vital records fees-Cannabis	-	-	1,200	1,200
Environmental fees	-	-	253,581	253,581
Georgia Department of Public Health-Grant-In-Aid	12,290,269	17,442,685	14,669,376	(2,773,309)
Prior year administrative claiming income	-	-	116,859	116,859
Administrative claiming income	-	-	122,904	122,904
Federal funds	487,911	977,896	514,933	(462,963)
Intra/Inter agency transactions	1,888,506	2,646,316	2,645,006	(1,310)
	<u>16,470,731</u>	<u>23,399,996</u>	<u>21,165,211</u>	<u>(2,234,785)</u>
OTHER FINANCING SOURCES				
Operating transfer from Restricted-Prior Year Program Income	678,621	846,040	846,036	(4)
	<u>678,621</u>	<u>846,040</u>	<u>846,036</u>	<u>(4)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES				
	<u>17,149,352</u>	<u>24,246,036</u>	<u>22,011,247</u>	<u>(2,234,789)</u>
EXPENDITURES				
Direct salaries and fringe benefits	9,263,971	12,722,414	11,744,407	(978,007)
Equipment	139,894	397,995	394,438	(3,557)
Other operating expenses	6,253,227	9,411,250	7,204,925	(2,206,325)
Intra/Inter agency transactions	940,930	941,734	610,606	(331,128)
Indirect cost	551,330	772,643	772,644	1
	<u>17,149,352</u>	<u>24,246,036</u>	<u>20,727,020</u>	<u>(3,519,016)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES				
	<u>\$ -</u>	<u>\$ -</u>	<u>1,284,227</u>	<u>\$ 1,284,227</u>
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year Program Income			(774,405)	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
			509,822	
RECONCILIATION TO GAAP				
Elimination of effect of Non-GAAP expenditures			264,479	
Elimination of effect of Non-GAAP Other Financing Sources and Uses			(71,631)	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES-GAAP BASIS				
			<u>\$ 702,670</u>	

Notes to the financial statement are an integral part of this statement.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Reporting Entity

The Columbus Department of Public Health is a component unit of the Consolidated Government of Columbus, Georgia. Five members of the Board are appointed by Council of the Consolidated Government. The Mayor and City Manager are also Board members by virtue of office. The Consolidated Government of Columbus, Georgia provides funding annually to the Columbus Health Department in an amount sufficient to equal the required local match funds as designated by the Georgia Department of Public Health.

The programs administered by the Columbus Department of Public Health consist of the following:

Public Health Program-001	Infants and Toddlers with Disabilities-543
WIC Program-Nutrition Education-007	Hospital Community Emergency Planning-566
WIC Program-Breastfeeding-009	Adolescent Health & Youth Development-589
Children 1 st -024	SNAP Education Program-595
Genetics Program-027	Environmental Health-599
TB Case Management-031	District Public Health Infrastructure and Accreditation-627
Environmental Health Risk Assessment-040	Improving Health of GA Thru Prevention & Mgt of Diabetes, Heart Disease & Stroke-640
HIV/AIDS Substance Abuse Program-044	HPV-641
Breastest and More Program-056	WIC Direct-643
Immunization-066	Opioid Overdose Crisis-652
Dental Health-076	Healthy Start-653
Ryan White Part B-094	Georgia Strong Families-656
Early Intervention-112	Improving Health of GA Prevention of Diabetes-661
HIV/AIDS Core Surveillance-141	ODMAP-663
District Operations-195	PH Emergency Response-671
Employee Worksite Wellness Program-208	EPI Capacity - Covid Response-672
EPI Capacity-245	Ryan White B - Covid 19 Response-677
Childhood Lead Poisoning-265	PH Emergency Response to Covid-19 Pandemic-686
Public Health Emergency Preparedness-270	Public Health Emergency Preparedness (PHEP) – Covid-19-690
Ryan White Part B Minority AIDS Initiative-271	Adult Influenza Vaccination District Support-696
EPI Capacity/Addition-280	EPI Capacity – Covid Response-697
STD Preventive Clinical Services-283	SPOC Temporary Staffing-700
Family Planning District Cadre Pos. Realignment-291	Well and Onsite Systems Data-705
WIC Cost Pool-301	Covid-19 Vaccination Distribution Support-708
Breastfeeding Peer Counseling-329	Covid-19 Vaccination Administration Support-709
Ryan White Part C-362	Covid-19 Round 3 Vaccination Admin Support-715
Comprehensive STD Prevention-367	Breast & Cervical Cancer Program Coordination #2-718
Family Planning-401	Oral Health – GIA District Programs-719
State Cervical Cancer Screening Program-405	
Children's Medical Services-409	
WIC Dietetic Interns-443	
Outpatient UNHSI Audiology Support-461	
State Breast & Cervical Cancer Screening-464	
Health Promotion Initiative-466	

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

The Department was constituted and is operated in accordance with applicable sections of the Georgia Health Code. The Department receives significant levels of funding from all levels of government: local, state, and federal.

2. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the department.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds.

3. 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, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. short-term investments with original maturities of three months or less from the date of acquisition. However, expenditures related to compensated absences are recorded only when payment is due.

4. Assets, Liabilities, and Net Position or Equity

a. Deposits and Investments

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

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

b. Receivables

An allowance for uncollectible accounts has not been recognized. Past experience has resulted in no bad debt write-off.

c. Inventories and prepaid items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

d. Capital Assets

Capital assets, which include property and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property and equipment of the primary government, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Vehicles	5
Office Equipment	10
Computer Equipment	3
Improvements	40

e. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2021

f. Fund Balances

Fund balances are classified as follows:

Nonspendable - Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted - Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors. The Health Department has classified prior year program income (PYPI) as Restricted.

Committed - Amounts that can be used only for specific purposes determined by majority vote of the Board of Health.

Assigned - Amounts that do not meet the criteria to be classified as Restricted or Committed, but that are intended to be used for specific purposes designated by majority vote of the Board of Health.

Unassigned - All amounts not included in other spendable classifications.

The Health Department will typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

5. Employees' Retirement System

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

6. State OPEB Fund

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

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
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7. SEAD-OPEB Plan

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

NOTE B - CASH DEPOSITS

Custodial Credit Risk - In the case of deposits, this is the risk that in the event of the failure of a depository financial institution, the Health Department 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. The Health Department does not have a deposit policy for custodial credit risk. As of June 30, 2021, the Health Department's cash deposits were entirely covered by federal depository insurance or collateralized by securities held by the pledging financial institution's participation in the Georgia State Pledging Pool pursuant to the requirements of the Secure Deposit Program.

NOTE C - ACCOUNTS RECEIVABLE - GEORGIA DEPARTMENT OF PUBLIC HEALTH (DPH)

Accounts receivable at June 30, 2021, consisted of amounts due from various sources: primarily counties, federal funding sources, medicaid, and interest income.

Accounts receivable - Georgia Department of Public Health (DPH) consists of amounts due from DPH as a result of Grant-In-Aid underpayments during the year. Underpayments occurred in the following programs:

<u>Grant-In-Aid</u>		<u>Due from DPH</u>
Physical Health	001	\$ 348,160
WIC Nutrition Education	007	822
Childrens First-2	024	20,965
TB Case Management	031	18,740
HIV/Aids Substance Abuse	044	11,961
Breastest & More	056	4,563
Immunization	066	10,786
Ryan White Part B	094	56,640
Early Intervention	112	16,986

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
 NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2021

NOTE C - ACCOUNTS RECEIVABLE - GEORGIA DEPARTMENT OF PUBLIC HEALTH (DPH),
 CONTINUED...

<u>Grant-In-Aid</u>		<u>Due from DPH</u>
Employee Worksite Wellness Program	208	5,961
Childhood Lead Poisoning	265	2,789
Public Health Emergency Preparedness	270	57,838
Ryan White Part B Minority AIDS Initiative	271	6,397
Family Planning District Cadre Realignment	291	108
WIC Cost Pool	301	182,394
Breastfeeding Peer	329	5,547
Comprehensive STD Program	367	7,639
State Cervical Cancer Screening Program	405	4,738
Children's Medical Services Clinics Program	409	46,990
Outpatient UNHSI/Audiology Support	461	9,927
State Breast and Cervical	464	1,274
Health Promotion Initiative	466	3,261
Infants and Toddlers With Disabilities	543	23,833
Hospital Community Emergency Planning	566	5,979
Adolescent Health & Youth Development	589	7,358
SNAP Education Program	595	6,609
Improving Health	640	6,239
WIC District	643	102,094
Opioid Overdose Crisis	652	7,172
Health Start	653	3,620
Georgia Strong Families	656	29,392
Improving Health of GA	661	6,239
ODMAP	663	2,896
PH Emergency Response	671	26,256
EDI Capacity - Covid	672	14,737
PH Emergency Response	686	53,167
Public Health EP	690	4,817
Adult Influenza Vaccination	696	1,984
EPI-Capacity Covid Response	697	5,358
SPOC Temporary Staff	700	919
Well and Onsite System	705	2,671
Covid-19 Vaccination	709	15,000
	TOTAL	\$ 1,150,826

COLUMBUS DEPARTMENT OF PUBLIC HEALTH
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 June 30, 2021

NOTE D - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Construction In Progress	\$ -	\$ 647,427	\$ -	\$ 647,427
Capital assets, being depreciated:				
Improvements	406,354	-	-	406,354
Machinery and equipment	<u>1,859,705</u>	<u>26,564</u>	<u>13,450</u>	<u>1,872,819</u>
Total capital assets being depreciated:	2,266,059	673,991	13,450	2,926,600
Less accumulated depreciation for:				
Improvements	38,959	9,528	-	48,487
Machinery and equipment	<u>1,476,882</u>	<u>146,143</u>	<u>2,268</u>	<u>1,620,757</u>
Governmental activities capital assets, net	<u>\$ 750,218</u>	<u>\$ 518,320</u>	<u>\$ 11,182</u>	<u>\$ 1,257,356</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

Health	<u>\$ 155,671</u>
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