COBB & DOUGLAS PUBLIC HEALTH

Healthier lives. Healthier community.

Annual Financial Report

For Fiscal Year Ended June 30, 2024

Douglas County Board of Health

Douglasville, GA

A Component of Douglas County Government

DOUGLAS COUNTY BOARD OF HEALTH

A COMPONENT UNIT OF
DOUGLAS COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2024

Douglas County Board Of Health
Annual Financial Report
For the Fiscal Year Ended June 30, 2024

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INTRODUCTORY SECTION

Board Members and Administrative Personnel

DOUGLAS COUNTY BOARD OF HEALTH

Charles Craton, MD – Chair
Douglasville Medical Center

Mr. Phil Miller
Douglas County Board of Commissioners

Mr. Trent North
Superintendent, Douglas County Board of Education

Mayor Rochelle Robinson
City of Douglasville

Ms. Debra Feagins

Ms. Brenda Grissom

Ms. Antoinette Wright

ADMINISTRATION

Janet Pak Memark, M.D., M.P.H, F.A.C.P, District Health Director

Lisa Crossman, Deputy District Health Director

Valerie R. Prince, Director of Administration/Chief Financial Officer

Michele DiSalle, Controller

FINANCIAL SECTION

NICHOLS CAULEY

INDEPENDENT AUDITOR'S REPORT

To the District Health Director and
Members of the Douglas County Board of Health

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of the Douglas County Board of Health, a component unit of Douglas County, Georgia, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Douglas County Board of Health's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Douglas County Board of Health, as of June 30, 2024 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (GAS)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Douglas County Board of Health and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Douglas County Board of Health's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Douglas County Board of Health's ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Douglas County Board of Health's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Douglas County Board of Health's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of net pension liability, schedule of pension contributions, schedule of proportionate share of the net OPEB liability (asset), and the schedule of OPEB contributions on

pages 6-11 and 41-48 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Douglas County Board of Health's basic financial statements. The individual program schedules, schedule of auditor's proposed settlement, schedule of state contractual assistance, and schedule of changes in fund balance are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2024 on our consideration of the Douglas County Board of Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 the Douglas County Board of Health's internal control over financial reporting and compliance.

Nichols, Cauley & Associates, LLC

Kennesaw, Georgia
December 23, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS
DOUGLAS COUNTY BOARD OF HEALTH

The discussion and analysis of the Douglas County Board of Health's financial performance provides an overview of the Board's financial activities for the fiscal year ended June 30, 2024. Please read it in conjunction with the Independent Auditor's Report that begins on page 2, the Financial Statements that begin on page 12, the Notes to the Financial Statements which start on page 19, and the Other Supplementary Information section (which contains the financial statements for each of the Board of Health's primary programs).

The Financial Statements summarize the governmental activities of the Douglas County Board of Health, which provides Public Health services, the Douglas CARES program, the Safe Kids program, and the Douglas ARPA programs as presented in the Other Supplementary Information section of the Annual Audit Report. These statements are presented separately because of their funding sources and program purpose.

Public Health: Public Health mandated services are funded through specific public health State Grant-In-Aid, a Douglas County grant, Medicare, Medicaid, other insurance reimbursements, and fees. These revenues are primarily used to fund the salaries and related fringe benefits of nurses, environmentalists, support staff and related expenses that provide the following services to Douglas County residents: cancer screenings, child health and screening services, immunizations, family planning, tuberculosis and sexually transmitted disease services, environmental health services (e.g., inspections of foodservice establishments, tourist accommodations, on-site sewage disposal systems, etc.), and health assessment services. Douglas County Board of Health and Cobb County Board of Health comprise Georgia's Public Health District 3-1. Certain administrative and overhead support costs are recorded in the financial records of the Cobb County Board of Health. The Douglas County Board of Health is then allocated their appropriate share of these expenses based on an allocation plan approved by the State.

Douglas CARES: Douglas CARES is a program funded by the Douglas County Board of Commissioners to enhance the COVID-19 pandemic response in Douglas County. Funding is used for testing, case investigation, vaccination efforts, community education and mitigation efforts by Douglas County Board of Health and community partners to address the needs of underserved communities and those disproportionately affected by the pandemic. Federal funds passed through the State of Georgia were extended into FY24 and reduced the need to utilize these funds.

Safe Kids: This program receives local grants and fees and focuses on the six major risk areas of unintentional injuries for children: promotion of the use and proper installation of car seats, drowning, fires and burns, falls, poisoning and choking. The program provides safety equipment, e.g., car seats, bike helmets and community education.

Douglas ARPA: Douglas ARPA is a program funded by the Douglas County Board of Commissioners using Coronavirus State & Local Fiscal Recovery funds to address four (4) major programs: Opioid Prevention and Response, Mobile Health Initiative, Perinatal Case Management, & Low-Income Septic Tank Repairs. Douglas County Board of Health was awarded up to $500,000 to address these areas.

During the fiscal year, the Board of Health provided care to approximately 6,453 unduplicated patients during 8,592 visits to the Douglas Public Health Center on Selman Drive in Douglasville. These totals also include patients who received services in a non-traditional, outreach setting. Outreach events occurred in settings such as senior centers, houses of worship, and other congregate settings. The staff provided a variety of vaccines, including the COVID-19 vaccine as well as health screenings like blood pressure checks.

There are other District-wide programs that affect both Douglas and Cobb Counties, which are not included in the Douglas County Board of Health financial statements. These District-wide programs are: WIC (Women, Infants, & Children), which provides nutrition education and supplemental food for women, infants and children with nutritional needs; Emergency Preparedness & Response program, which focuses on community preparedness and response to public health emergencies; various family support, case management services; the Early Intervention/Children's Medical Services programs which ensure children with special medical or developmental needs can obtain comprehensive care to enable them to reach their full potential; and disease prevention/health promotion programs, like HIV Prevention and Chronic Disease Prevention.

The Financial Statements for the Board of Health's governmental activities include both government-wide, and fund financial statements and are prepared using generally accepted accounting principles as defined by the Governmental Accounting Standards Board. Activities are reported on a modified accrual basis and recognize all long-term assets and receivables as well as long-term obligations. The Board of Health's net position is reported as a net investment in capital assets as well as a net position, which is either unrestricted or restricted for funding specific qualifying activities and purposes.

SUMMARY OF OPERATIONS and MANAGEMENT DISCUSSION

CHANGES IN NET POSITION FOR THE FISCAL YEARS ENDING JUNE 30, 2024, AND 2023

	Year Ending June 30, 2024	Year Ending June 30, 2023
REVENUES:		
State Sources:		
Grant in Aid & Contracts	$ 1,087,077	$ 1,004,911
Local Sources:		
Medicaid/Medicare	300,973	349,690
County Grant	443,612	410,000
Environmental Health Fees	437,094	459,872
Other Fees, Funding and Intra/ Interagency Transactions	873,941	813,991
Subtotal	3,142,697	3,038,464
Interest Income	64,812	20,008
Total Revenues	3,207,509	3,058,472
EXPENSES:		
Salaries and Fringe Benefits	1,583,784	1,356,852
Operating	699,229	583,109
Interagency Transactions & Indirect Costs	726,167	620,338
Total Expenses	3,009,180	2,560,299
Change in Net Position	**$ 198,329**	**$ 498,173**

Total revenues for Douglas County Board of Health (BOH) increased $149,037 or 5% from FY 2023 to FY 2024. Grant in Aid, one of the main drivers of the increase, went up 8%. Grant in Aid to Douglas County is calculated using a formula that factors inputs of population, poverty and poverty share across the state. The Grant in Aid is adjusted annually to reflect those factors. In FY24, Douglas County BOH received an increase in Grant in Aid funding. Outpatient fees went up (24%) due to an increase in patient volume including the administration of more vaccines. Finally, with the addition of the ARPA programs, the County Grant increased by 8%. As an offset to the increases, we did have decreases in revenue in two areas. First, Administrative Claims revenue went down 16%. Administrative Claims uses Public Health expenses as one of the factors in the calculation of claims revenues. Therefore, as expenses in Public Health decrease, administrative revenue tends to also decrease. In addition, Environmental Health Fees also went down by 5% due to a decrease in customer volume.

Total expenditures increased by $448,881 or 18% from FY 2023 to FY 2024. Salaries and Fringe Benefits expenses contributed to this increase (17%) due to increases in salaries and the associated benefits funded by the state40. Operating expenses increased 20% due to an increase in the purchase of vaccines to accommodate the

increase in patient volume. Finally, Indirect and Interagency costs increased (17%) as a side effect of the increase in expense in both personal services and operating.

FUND BALANCE

The Board of Health's total fund balance increased during FY 2024 by $243,460.

	Fiscal Year 2024	Fiscal Year 2023
Fund Balance at the beginning of the year	$ 4,072,246	$ 3,564,181
Excess of Revenue over Expenditures:	243,460	508,065
Fund Balance at the end of the year	$ 4,315,706	$ 4,072,246
Balance comprised of:		
• Non-spendable	$ 30,574	$ 60,603
• Committed	110,000	100,000
• Assigned (Expenditures initiated during the fiscal year and encumbered at June 30 that will not be paid until the subsequent year.)	104	68,490
• Restricted	591	18,727
• Unassigned	4,174,437	3,824,426
Fund Balance @ June 30, 2024 and 2023	$ 4,315,706	$ 4,072,246

The fund balance would be used to mitigate current and future risks. The Board of Health may experience unbudgeted, unexpected short-term revenue reductions or unanticipated expenditures from time to time (e.g., due to local emergency/disaster situations, purchase of large, infrequent capital items, renovation of facilities, reductions in key revenue sources, etc.) and may have to utilize a portion of its unassigned fund balance until the situation can be addressed or stabilized, and the Board of Health can adjust to the new level of revenue and/or expenditures.

NET POSITION

• Net Position @ June 30, 2022	$ 3,108,453
• Excess (deficiency) of Revenue over Expense	$ 498,173
• Net Position @ June 30, 2023	$ 3,606,626
• Excess (deficiency) of Revenue over Expense	$ 198,329
• Net Position @June 30,2024	$ 3,804,955

STATEMENT OF NET POSITION

The Statement of Net Position is summarized as follows:

	June 30, 2024	June 30, 2023
Assets:		
Capital	$ 391,209	$ 437,934
Other	4,441,376	4,166,355
Total Assets	4,832,585	4,604,289
Deferred outflows of Resources:		
Related to Pension/OPEB	692,179	712,601
Total Liabilities		
Noncurrent	1,556,980	1,477,050
Other	48,424	40,114
Total Liabilities	1,605,404	1,517,164
Deferred inflows of Resources:		
Related to Pension/OPEB	114,405	193,100
Net Position		
Investment in Capital Assets	391,209	437,934
Restricted	77,837	72,722
Unrestricted	3,335,909	3,095,970
Total Net Position	$3,804,955	$ 3,606,626

Assets are comprised of cash, receivables due from government entities and capital assets net of accumulated depreciation. Liabilities are comprised of obligations that are due to governmental entities, suppliers and vendors, and accrued compensated absences, which represent accumulated annual leave obligated to Board employees. Because of GASB 68 and GASB 75, we are required to recognize the long-term obligation for pension benefits and OPEB as liabilities.

CAPITAL ASSETS AND PURCHASES

	June 30, 2023 Ending Balance	FY24 Increases	FY24 Decreases	June 30, 2024 Ending Balance
Furniture & Fixtures	$ 3,500	$ --	$ --	$ 3,500
Machinery & Equipment	326,285	25,880	--	352,165
Vehicles	105,109	--	--	105,109
Building Improvements	552,293	--	--	552,293
Total Capital at Cost	987,187	25,880	--	1,013,067
Less: Accumulated Depreciation				
Furniture & Fixtures	3,500	--	--	3,500
Machinery & Equipment	295,139	35,458	--	330,597
Vehicles	71,709	14,010	--	85,719
Building Improvements	178,905	23,137	--	202,042
Total Depreciation	549,253	72,605	--	$621,858
Net Capital Assets	$437,934	$ (46,725)	$ --	$ 391,209

BUDGETARY VARIANCES

Budgeted Amounts ($000)

	Original	Final	Difference	%
Revenues	$ 3,035	$ 3,506	$471	16%
Expenditures	3,035	3,506	(471)	(16%)
Difference	$ --	--	$ --	

	Final	Actual	Difference	%
Revenues	$ 3,506	$ 3,207	$ (299)	(9%)
Expenditures	3,506	2,964	542	15%
Difference	$ --	$ 243	$ 243	

Original to Final Budget

Budgeted revenues and expenditures increased equally, and that increase occurred for several reasons. The main reason for the increases was the addition of the ARPA budgets to the FY24 budgets post adoption ($614,000). The Grant In Aid allocation came in approximately $63,000 higher than was expected and Interagency Revenue also increased approximately $63,000. These revenues were related to adjustments for State COLA increases. Outpatient fees also increased approximately $57,000 due to the increase in patient volume. Finally, as an offset, the appropriated fund balance was increased by $327,000 which creates a decrease to the total revenue budget. The expense offset to these would be found in increases to salary, benefits, operating expense, indirect expense and interagency expense.

BUDGETARY VARIANCE (continued)

Final Budget to Actual Results

Actual revenues were $299,000 lower than final budget. Revenues were lower than budget because the Douglas ARPA budgets included the full 4-year grant revenues in the budget, but the spending plan was to actually spend the funds over 4 years ($1,081,000). This was done for tracking purposes. To offset the decreases, final budgeted revenues were higher than actual due to the Appropriated Fund Balance, which is included as part of the budget but is not recorded as actual revenue ($739,000). There were also unexpected increases in Administrative Claiming revenues and unbudgeted interest income as well as a decrease due to Outpatient Fees falling short of the anticipated budget due to being short staffed.

The change from final budgeted expenditures to actual results was $542,000 to the positive. Firstly, actual expenditures were lower than budgeted due to lapse ($285,000). Some of the ARPA budgets as well as the clinic were not able to fill all of their staffing needs. Secondly, interagency expenses from Cobb Country Board of Health came in lower than anticipated ($138,000). Finally, operating expenses were down due to our ability to hold down overall expenditures in those line items.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Douglas County Board of Health's finances for all those with interest in the agency's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Director of Administration, Douglas County Board of Health, 1650 County Services Parkway, SW Marietta, Georgia 30008.

Douglas County Board of Health
Statement of Net Position
June 30, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 224,297
Investments	2,414,177
Accounts receivable	77,811
Due from other governments	1,526,681
Due from Georgia DPH	90,590
Inventory	30,574
Net OPEB asset	77,246
Capital assets, depreciated, net	391,209
Total assets	4,832,585
DEFERRED OUTFLOWS OF RESOURCES	
Related to pension	490,748
Related to OPEB	201,431
Total deferred outflows of resources	692,179
LIABILITIES	
Payroll liabilities	48,018
Due to other governments	406
Noncurrent liabilities:	
Due within one year	
Long-term obligations	37,556
Due in more than one year	
Long-term obligations	18,053
Net pension liability	1,437,469
Net OPEB liability	63,902
Total liabilities	1,605,404
DEFERRED INFLOWS OF RESOURCES	
Related to pension	13,049
Related to OPEB	101,356
Total deferred inflows of resources	114,405
NET POSITION	
Investment in capital assets	391,209
Restricted for Safe Kids program	591
Restricted for OPEB	77,246
Unrestricted	3,335,909
Total net position	$ 3,804,955

See accompanying notes to financial statements.

Douglas County Board of Health
Statement of Activities
For the Fiscal Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Net Revenue and Changes in Net Position: Governmental Activities
Governmental Activities -				
Public Health	$ 2,501,380	$ 1,093,008	$ 1,541,889	$ 133,517
General Revenues -				
Unrestricted investment earnings				64,812
Change in net position				198,329
Net position - beginning				3,606,626
Net position - ending				$ 3,804,955

See accompanying notes to financial statements.

Douglas County Board of Health
Balance Sheet
Governmental Fund
June 30, 2024

	General Fund
ASSETS	
Cash and cash equivalents	$ 224,297
Investments	2,414,177
Accounts receivable	77,811
Due from other governments	1,526,681
Due from Georgia DPH	90,590
Inventory	30,574
Total assets	$ 4,364,130
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Payroll liabilities	$ 48,018
Due to other governments	406
Total liabilities	48,424
FUND BALANCES	
Nonspendable	30,574
Restricted	591
Committed	110,000
Assigned	104
Unassigned	4,174,437
Total fund balances	4,315,706
Total liabilities and fund balances	$ 4,364,130

See accompanying notes to financial statements.

Douglas County Board of Health
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position
Governmental Fund
June 30, 2024

Total fund balances- governmental fund	$	4,315,706
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in government activities are not current financial resources and, therefore, are not reported in the funds.		391,209
Other long-term assets and deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.		
Net OPEB asset		77,246
Deferred outflows related to pension		490,748
Deferred outflows related to OPEB		201,431
Long-term liabilities and deferred outflows of resources are not due and payable in the current-period and, therefore, are not reported in the funds.		
Accrued compensated absences		(55,609)
Deferred inflows of resources related to OPEB		(101,356)
Deferred inflows of resources related to pension		(13,049)
Net OPEB liability		(63,902)
Net pension liability		(1,437,469)
Net position of governmental activities	$	3,804,955

See accompanying notes to financial statements.

Douglas County Board of Health
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Fund
For the Fiscal Year Ended June 30, 2024

	General Fund
REVENUES	
State sources -	
Grant in aid	$ 1,087,077
Local sources:	
County participating	61,744
County non-participating	381,868
Medicaid receipts	49,969
Medicare receipts	9,053
Medicaid DSPS receipts	12,462
Administrative claiming	229,489
Intra/inter agency transactions	507,800
Other local funds	595
EPSDT fees	37,233
Environmental fees	437,094
Outpatient fees	317,113
Donations	11,200
Total local sources	2,055,620
Interest income	64,812
TOTAL REVENUES	3,207,509

(continued on next page)
See accompanying notes to financial statements.

Douglas County Board of Health
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Fund
For the Fiscal Year Ended June 30, 2024

	General Fund
EXPENDITURES	
Public Health:	
Current:	
Personal services:	
Salaries	877,629
Hourly labor	108,396
FICA	64,891
Retirement	276,107
Health insurance	258,355
Total personal services	1,585,378
Operating expenses:	
Travel expense	20,190
Printing and publications	10,416
Postage	1,309
Utilities	23,283
Contracted services	150,058
Communications	10,664
Repairs and maintenance	24,777
Supplies and materials	277,511
Other operating	87,892
Total operating expenses	606,100
Indirect costs	289,490
Intra/inter agency transactions	436,677
Capital outlay	46,404
TOTAL EXPENDITURES	2,964,049
Excess of revenues over expenditures	243,460
Fund balance at beginning of year	4,072,246
Fund balance at end of year	$ 4,315,706

(continued from previous page)
See accompanying notes to financial statements.

Douglas County Board of Health
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of the Governmental Fund to the Statement of Activities
For the Fiscal Year Ended June 30, 2024

Net change in fund balances-total governmental fund		$ 243,460
Amounts reported for governmental activities in the statement of activities are different because:		
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.		
Depreciation expense	(72,605)	
Capital outlays	25,880	(46,725)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Net OPEB asset		23,251
Deferred inflows of resources related to OPEB		28,832
Deferred inflows of resources related to pensions		49,863
Accrued compensated absences		1,560
Deferred outflows of resources related to pensions		(107,734)
Deferred outflows of resources related to OPEB		87,312
Net OPEB liability		14,275
Net pension liability		(95,765)
Change in net position of governmental activities		$ 198,329

See accompanying notes to financial statements.

1. Summary of Significant Accounting Policies

A. Reporting Entity

The Douglas County Board of Health (the Board) was created by a state legislative act. During fiscal year 2024, it operated under a seven member board and a full-time executive director.

The Board's financial statements are prepared in accordance with generally accepted accounting principles (GAAP) in the United States of America. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). These financial statements present the Board as a component unit of Douglas County, Georgia (the primary government). As defined by GASB Statement No. 61, component units are legally separate entities that are included in the primary government's reporting entity because of the significance of their operating or financial relationships with the primary government.

B. Government-Wide Financial Statements

In the government-wide statement of net position, activities are reported using the *economic resources basis* and the *accrual basis of accounting*, which recognize all long-term assets and receivables as well as long-term debt and obligations. 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. The Board's net position is reported in three parts: investment in capital assets; restricted net position; and unrestricted net position. The Board first utilizes restricted resources to finance qualifying activities.

The government-wide statement of activities reports both the gross and net cost of the Board's activities. The statement of activities reduces gross expenses (including depreciation) by related program revenues and operating grants. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by the Board, and 2) grants and contributions that are restricted to meeting the operational requirements of the Board. Direct expenses are those that are clearly identifiable with a specific function.

The focus on the government-wide financial statements is on the sustainability of the Board as an entity and the change in the Board's net position resulting from the current year's activities. The Board has only governmental activities.

C. Fund Financial Statements

The financial transactions of the Board are reported in a single special revenue fund in the fund financial statements. A special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. A fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income.

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 Board considers revenues to be available if they are collected within twelve months of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

D. Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) except that encumbrances are treated as budgeted expenditures in the year of the incurrence of the commitment to purchase.

The Board follows these procedures in establishing the budgetary data reflected in the financial statements.

1) Prior to July 1, the Executive Officer submits to the Board a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means for financing them.

2) The proposed budget is also dependent on approval by Georgia Department of Public Health (DPH) for funding levels.

3) The Executive Officer is authorized to make budget revisions to a program within any division. Any revisions that alter total expenditures for any division must be approved by the Board.

4) Formal budgetary integration is employed as a management control device during the year. Monthly revenues and expenditure reports for programs that utilize Georgia DPH funds must be submitted by the tenth day of the following month.

5) Unencumbered appropriations for Georgia DPH expenditures lapse at year end. All other appropriations (locally funded) carry forward into the next fiscal year, unless specifically canceled.

Budgeted amounts reflected in the accompanying budget and actual comparisons are as originally adopted, or as amended, by the Board. For budgetary comparison purposes presented in this report, actual amounts have been adjusted to the non-GAAP budgetary basis when necessary.

E. Encumbrances

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

F. Intra/Interagency Transactions

The Board records intra/interagency transactions due to a close operational relationship and shared administrative function with the Cobb County Board of Health. These transactions are recorded as revenues or expenditures, and amounts payable or receivable at year end are recorded on the balance sheet. The following is a description of these transactions:

Revenues
Intra/interagency revenues are recorded as a result of activities and services provided by Douglas County Board of Health personnel for Cobb County Board of Health programs.

Expenditures
Intra/interagency expenditures are recorded as a result of activities and services provided by Cobb County Board of Health personnel for Douglas County Board of Health programs.

G. Compensated Absences

The Board allows employees to accumulate up to 45 days of annual leave. Annual leave in excess of 45 days is forfeited. Upon termination, employees are paid for all accrued annual leave that has not been forfeited up to a maximum of 45 days. Accumulated sick pay benefits for employees have not been recorded as a liability because the payment of the benefits is contingent upon the future illness of an employee.

H. Cash and Investments

For reporting purposes, the Board's cash and cash equivalents are cash on hand, money market funds, and demand deposits. Certificates of deposit with original maturity dates

of more than three months and funds invested in Georgia Fund 1, an external investment pool sponsored by the State of Georgia, are reported as investments.

State statutes authorize the Board to invest unrestricted funds in U.S. Treasury obligations, U.S. federal agency obligations, State of Georgia obligations, obligations of other counties, municipal corporations and political subdivisions of the State of Georgia which are rated "Aa/AA" or better by Moody's Investors Service, Inc. and Standard and Poor's Corporation, respectively, negotiable certificates of deposit issued by any bank or trust company organized under the laws of any state of the United States of America or any national banking association, repurchase agreements when collateralized by U.S. Treasury or federal agency obligations, and pooled investment programs sponsored by the State of Georgia for the investment of local government funds.

Investments are stated at fair value. State statutes authorize the Board to invest in U.S. Government obligations, U.S. Government agency obligations, State of Georgia obligations, obligations of other counties, municipal corporations and political subdivisions of the State of Georgia which are rated "AA" or better by Moody's Investors Service, Inc., respectively, non-negotiable certificates of deposit issued by any bank or trust company organized under the laws of any state of the United States of America or any national banking association, repurchase agreements when collateralized by U.S. Government or agency obligations, and pooled investment programs sponsored by the State of Georgia for the investment of local government funds.

The Board's investments include Georgia Fund 1 and are stated at fair value. Georgia Fund 1 is managed by the Office of State Treasurer. The entire portfolio, including the Board’s pro-rata portion, consists of collateralized certificates of deposit and government or governmental agency securities owned outright and under agreement to resell. The reported value of Georgia Fund 1 is the same as the fair value of the pool shares.

I. Capital Assets

Capital assets are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the Board as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost. 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.

Capital assets are depreciated using the straight line method over the following estimated useful lives:

Asset	Years
Machinery, equipment, & vehicles	3
Furniture & fixtures	7
Building & improvements	20

J. Fund Equity

GASB Statement 54 *Fund Balance Reporting and Governmental Fund Type Definitions* enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the Board is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Amounts that are restricted to specific purposes either by a) constraints placed on the use of resources by creditors, grantors, contributors, or laws or regulations of other governments or b) imposed by law through constitutional provisions or enabling legislation are classified as restricted fund balances. Amounts that can only be used for specific purposes pursuant to constraints imposed by the Governing Board through an ordinance or resolution are classified as committed fund balances. Amounts that are constrained by the Board's intent to be used for specific purposes but are neither restricted nor committed are classified as assigned fund balances. Assignments are made by the Board management based on Governing Board Members' direction. Nonspendable fund balances include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Unassigned fund balance represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

The Board uses restricted amounts first when both restricted and unrestricted fund balance is available unless there are legal documents or contracts that prohibit doing this. Additionally, the Board would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

K. Deferred Outflows/Inflows of Resources

In addition to assets, the financial statements 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 assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Board has two items that qualify for reporting in this category. They are the deferred outflow relating to pension and OPEB reported in the government wide statement of net position.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Board has two items that qualify for reporting in this category. They are the deferred inflow relating to pension and OPEB reported in the government wide statement of net position.

L. Pension

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/deduction 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.

M. Other Post-Employment Benefits

Georgia State Employees Postemployment Benefit Fund

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.

State Employees' Assurance Department Retired and Vested Inactive Members Trust Fund

For purposes of measuring the net OPEB liability (asset), 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.

N. Use of Estimates

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

2. Cash and Investments

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Board's deposits may not be returned to it. The Board limits its exposure to custodial credit risk by requiring deposits to be collateralized in accordance with state law. At June 30, 2024, the Board was not exposed to custodial credit risk.

Credit Risk - Investments

The following is a summary of the Board's investments at June 30, 2024:

Description	Rating	Fair Value	Weighted Average Maturity
Georgia Fund 1	AAAf	$ 1,614,177	33 days
Certificates of deposit	n/a	800,000	n/a
Total		$ 2,414,177	

See Note 1 for the types of investments authorized by legal provisions. The Board does not have a formal policy addressing credit risk.

3. Due From/To Other Governments

Amounts due from/to other governments for the year ended June 30, 2024 were as follows:

Amounts due from other governments include the following:		
Due from Douglas County Board of Commissioners	$	34,167
Due from Cobb County Board of Health		1,492,514
Total due from other governments	$	1,526,681
Amounts due to other governments include the following:		
Due to DSPS	$	406

4. Capital Assets

Capital asset activity for the year ended June 30, 2024, was as follows:

Capital assets:	Beginning Balance	Increases	Decreases	Ending Balance
Furniture & fixtures	$ 3,500	$ -	$ -	$ 3,500
Machinery & equipment	326,285	25,880	-	352,165
Vehicles	105,109	-	-	105,109
Buildings & improvements	552,293	-	-	552,293
Total capital assets at historical cost	987,187	25,880	-	1,013,067
Less accumulated depreciation for:				
Furniture & fixtures	3,500	-	-	3,500
Machinery & equipment	295,139	35,458	-	330,597
Vehicles	71,709	14,010	-	85,719
Buildings & improvements	178,905	23,137	-	202,042
Total accumulated depreciation	549,253	72,605	-	621,858
Capital assets, net	$ 437,934	$ (46,725)	$ -	$ 391,209

5. Long-Term Obligations

The following is a summary of changes in compensated absences of the Board for the fiscal year ended June 30, 2024:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Accrued compensated absences	$ 57,169	$ 62,999	$ (64,559)	$ 55,609	$ 37,556

6. Retirement Plans

Each plan and fund, including benefit and contribution provisions, was established and can be amended by state law. The following summarizes authorizing legislation and the description of each retirement plan:

Employee's Retirement System

Plan description: All full-time employees of the Douglas County Board of Health are covered by the Employee's Retirement System of Georgia (ERS). 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/publications.

Benefits: 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. There are currently no Board of Health employees on the Old Plan. Members hired on or after July 1, 1982 but prior to January 1, 2009 are New Plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

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

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

Contributions: 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 are 1.50% and under GSEPS are 1.25% of annual compensation. The Board's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2024 was 29.35% of annual covered payroll for old and new plan members and 25.51% for GSEPS members. The Board's contributions to ERS totaled $250,997 for the year ended June 30, 2024. 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, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2024, the Board reported a liability of $1,437,469 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2022. An expected total pension liability as of June 30, 2023 was determined using standard roll-forward techniques. The Board's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2023. At June 30, 2023 the Employer's proportion was 0.024096%, which was a increase of 0.0040% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Board recognized pension expense of $404,633. At June 30, 2024, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 21,835	$ 3,368
Changes of assumptions	55,313	-
Net difference between projected and actual earnings on pension plan investments	58,558	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	104,045	9,681
Employer contributions to the pension plan subsequent to the measurement date	250,997	-
Total	$ 490,748	$ 13,049

$250,997 reported as deferred outflows of resources related to pensions resulting from the Board contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. 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,	
2025	$ 137,595
2026	(1,135)
2027	117,017
2028	(26,775)

Actuarial assumptions: The total pension liability as of June 30, 2023 was determined by an actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00-6.75%, including inflation
Investment rate of return	7.00%, net of pension plan investment expenses, including inflation

Postretirement mortality rates were based on the Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 scale is used for both males and females while in active service. The Pub-2010 Family of Tables projected generationally with the MP-2019 Scale and with further adjustments are used for post-retirement mortality assumptions as follows:

Participant Type	Membership Table	Set Forward (+)/Setback (-)	Adjustment to Rates
Service Retirees	General Healthy Annuitant	Male: +1; Female: +1	Male: 105%; Female: 108%
Disability Retirees	General Disabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Beneficiaries	General Contingent Survivors	Male: +2; Female: +2	Male: 106%; Female: 105%

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2014 – June 30, 2019.

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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed income	30.00%	0.90%
Domestic large equities	46.30%	9.40%
Domestic small equities	1.20%	13.40%
International developed market equities	12.30%	9.40%
International emerging market equities	5.20%	11.40%
Alternatives	5.00%	10.50%
Total	100.00%	

* Rates are shown net of inflation.

Discount rate: The discount rate used to measure the total pension liability was 7.00%. 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 Agency's proportionate share of the net pension liability to changes in the discount rate: The following presents the Board's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the Board's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.0%)	Discount (7.0%)	1% Increase (8.0%)
Board's proportionate share of the net pension liability	$ 1,972,507	$ 1,437,469	$ 987,217

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.

Georgia Defined Contribution Plan

All temporary, seasonal, and part time employees of the Douglas County Board of Health who are not eligible for membership in the Employees' Retirement System of Georgia are

covered by the Georgia Defined Contribution Plan (GDCP), a cost-sharing multiple-employer public employees' retirement system (PERS). The GDCP was created by the 1992 Georgia Law, Act 996, effective July 1, 1992. GDCP is administered by the ERS Board of Trustees. There were six members as of June 30, 2024.

As of July 1, 1992, all temporary, seasonal, and part-time employees of the Douglas County Board of Health were required to become members of the GDCP.

Members must contribute seven and one-half percent (7.5%) of gross salary to the plan through payroll deductions. The amount deducted is credited to the individual account of the member. Interest is credited to the member's account on a quarterly basis. The rate of interest is determined by the Board of Trustees based on the rate of return on investments less administrative expense.

Benefits are based on the amount contributed to each participant's account plus interest accumulated. Members who have accumulated at least $3,500 in their account are eligible to retire at the age of 65 with the option of receiving a periodic payment based on mortality tables and interest accumulation as adopted by the Board of Trustees.

A member who terminates employment may apply for a refund of contributions and interest which is payable in a lump sum amount.

If a member dies, a lump sum payment of contributions and interest will be made to the designated beneficiary or to the member's estate.

The Board's current year covered payroll was $168,946. Employees' actual contributions to the plan amounted to $12,671 which was 7.50% of the Board's covered payroll.

The GDCP held no securities of the Board or other related parties during the year or as of the close of the fiscal year.

GSEPS 401(k) Component of ERS Plan

In addition to the ERS defined benefit pension described above, GSEPS members may also participate in the Peach State Reserves 401(k) defined contribution plan and receive an employer matching contribution. The 401(k) plan is administered by the System and was established by the Georgia Employee Benefit Plan Council in accordance with State law and Section 401(k) of the IRC. The GSEPS segment of the 401(k) plan was established by State law effective January 1, 2009.

Members are automatically enrolled at 5% upon hire into the Peach State Reserve 401(k) plan with matching employer contributions, unless participation is declined by the employee. The maximum employer match is 3% percent based on an employee contribution of 5% or more. The employee contributions are immediately vested, however, the employer portion vests evenly over a period of five years. There were seventeen plan members in the plan at June 30, 2024.

For the fiscal year ending June 30, 2024, employee's contributions to the plan amounted to $43,985 and were matched by the Board with $39,748. The balance in the forfeiture account as of June 30, 2024 was $0.

7. Other Post-Employment Benefits

State OPEB Fund Plan

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 the Board of Community Health. 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 of Community Health.

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 of Community Health, 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 Board were $120,215 for the year ended June 30, 2024. Active employees are not required to contribute to the State OPEB Fund.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: At June 30, 2024, the Board reported a liability of $63,902 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2022. An expected total OPEB liability as of June 30, 2023 was determined using standard roll-forward techniques. The Board's proportion of the net OPEB liability was actuarially determined based on employer contributions during the fiscal year ended June 30, 2023. At June 30, 2023, the Board's proportion was 0.022545%, which was an increase of 0.00515% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Board recognized OPEB benefit of $35,665. At June 30, 2024, the Board reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 2,195	$ 66,395
Changes of assumptions	31,448	291
Net difference between projected and actual earnings on plan investments	4,588	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	38,317	29,501
Employer contributions to the plan subsequent to the measurement date	120,215	-
Total	$ 196,763	$ 96,187

Board contributions subsequent to the measurement date of $120,215 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	
2025	$ (26,554)
2026	(6,981)
2027	17,534
2028	(3,638)
2029	-
Thereafter	-

Actuarial assumptions: The total OPEB liability as of June 30, 2023 was determined by an actuarial valuation as of June 30, 2022 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, 2023:

Inflation	2.50%
Salary increases:	3.00% - 6.75%, including inflation
Long-term expected rate of return	7.00%, compounded annually, net of investment expense, and including inflation
Healthcare cost of trend rate	7.00%
Ultimate trend rate	4.00%
Year of Ultimate trend rate	2032

Pre-retirement mortality rates were based on the Pub-2010 General Employee Mortality Table, with no adjustment, with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for service retirements were based on the Pub-2010 General Healthy Annuitant Mortality Table (ages set forward one year and adjusted 105% for males and 108% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for disability retirements were based on the Pub-2010 General Disabled Mortality Table (ages set back three years for males and adjusted 103% for males and 106% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Contingent Survivor Mortality Table (ages set forward two years and adjusted 106% for males and 105% for females) with the MP-2019 Projection scale applied generationally.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the pension systems, which covered the five-year period ending June 30, 2019 and adopted by the pension Board on December 17, 2020.

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, 2022 valuation were based on a review of recent plan experience done concurrently with the June 30, 2022 valuation.

Projection of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

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

approach. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed income	30.00%	1.50%
Equities	70.00%	9.40%
Total	100.00%	

*Net of Inflation

Discount rate: The discount rate used to measure the total OPEB liability for the State OPEB Fund was 7.00%. The project 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 2122. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future OPEB payments of current plan members. Therefore, the calculated discount rate of 7.00% was applied to all period 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 Board's proportionate share of the net OPEB liability calculated using the discount rate of 7.00%, 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 (6.00%) or 1-percentage-point higher (8.00%) than the current discount rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Board's proportionate share of the net OPEB liability	$ 114,521	$ 63,902	$ 20,289

Sensitivity of the Employer's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates: The following presents the Board's proportionate share of the net OPEB liability, as well as what the Board'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
Board's proportionate share of the net OPEB liability	$ 13,343	$ 63,902	$ 123,269

OPEB plan fiduciary net position: Detailed information about the OPEB plan's fiduciary net position is available in the Annual Comprehensive Financial Report (ACFR) which is publicly available at: https://sao.georgia.gov/statewide-reporting/acfr

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, 2024.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: At June 30, 2024, the Board reported an asset of $77,246 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2023. The total OPEB liability (asset) used to calculate the net OPEB liability (asset) was based on an actuarial valuation as of June 30, 2022. An expected total OPEB asset as of June 30, 2023 was determined using standard roll-forward techniques. The Board's proportion of the net OPEB asset was based on actual member salaries reported to the SEAD OPEB plan during the fiscal year ended June 30, 2023. At June 30 2023, the Board's proportion was 0.017516%, which was an increase of 0.0028% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Board recognized OPEB expense of $2,210. At June 30, 2024, the Board reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 493	$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on plan investments	4,175	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	5,169
Employer contributions to the plan subsequent to the measurement date	-	-
Total	$ 4,668	$ 5,169

There were no contributions subsequent to the measurement date. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	
2025	$ (5,284)
2026	(1,424)
2027	8,134
2028	(1,927)
2029	-
Thereafter	-

Actuarial assumptions: The total OPEB liability as of June 30, 2023 was determined by an actuarial valuation as of June 30, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00% - 6.75%
Investment rate of return	7.00%, net of OPEB plan investment expenses, including inflation
Healthcare cost of trend rate	N/A

Postretirement mortality rates were based on the Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 scale is used for both males and females while in active service. The Pub-2010 Family of Tables projected generationally with

the MP-2019 Scale and with further adjustments are used for post-retirement mortality assumptions as follows:

Participant Type	Membership Table	Set Forward (+)/Setback (-)	Adjustment to Rates
Service Retirees	General Healthy Annuitant	Male: +1; Female: +1	Male: 105%; Female: 108%
Disability Retirees	General Disabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Beneficiaries	General Contingent Survivors	Male: +2; Female: +2	Male: 106%; Female: 105%

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2014 – June 30, 2019.

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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed income	30.00%	0.90%
Domestic large equities	46.30%	9.40%
Domestic small equities	1.20%	13.40%
International developed market equities	12.30%	9.40%
International emerging market equities	5.20%	11.40%
Alternatives	5.00%	10.50%
Total	100.00%	

* Rates are shown net of inflation.

Discount rate: The discount rate used to measure the total OPEB liability was 7.00%. 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 7.00%, as well as what the Employer's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Board's proportionate share of the net OPEB liability (asset)	$ (54,457)	$ (77,246)	$ (95,949)

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

The following table outlines aggregated OPEB balances for the State and SEAD plans:

As of June 30, 2023	
Total net OPEB liabilities	$ 63,902
Total net OPEB assets	77,246
Total deferred outflows of resources from OPEB	201,431
Total deferred inflows of resources from OPEB	101,356
For the year ended June 30, 2023	
Total OPEB benefit	33,455

8. Georgia Department of Public Health

The Douglas County Board of Health received $1,087,077 (34%) of its total revenue from the Georgia Department of Public Health (DPH). The audit provisions of the Georgia DPH require that the audit of the Board be conducted in accordance with:

A) Generally Accepted Auditing Standards established by the American Institute of Certified Public Accountants (AICPA).

B) "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions," promulgated by the U.S. Government Accountability Office (The Yellow Book).

C) The provisions of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal

Awards (Uniform Guidance). The Board did not receive federal funds in excess of $750,000 during fiscal year 2024; therefore, a Single Audit was not required.

In addition, the Georgia Department of Public Health (DPH) requires that the report include “Schedules of Revenues and Expenditures - Budget and Actual” by program. These schedules are on a budgetary basis and include encumbrances. Additionally, DPH requires a “Schedule of Auditor’s Proposed Financial Settlement," a “Schedule of State Contractual Assistance” and a “Schedule of Changes in Fund Balances."

9. Related Party

During the year the Board received County participating and non-participating revenues of $61,744 and $381,868 respectively, from Douglas County, Georgia.

10. Risk Management

The Board is exposed to various risks of loss to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and job related illnesses or injuries to employees. The Board carries commercial insurance to cover the contents of the building they occupy and vehicles they own. Contents are covered at replacement cost and vehicles are covered up to $1,000,000 per occurrence with a $1,000 deductible for comprehensive and collision. Risk of loss resulting from providing health and dental benefits to employees and retirees is covered by the State Health Benefit Plan. The Board also carries cyber insurance to mitigate risk of various cyber threats.

11. Schedule of Auditor’s Proposed Financial Settlement

This statement represents the auditor’s proposed settlement with the Georgia Department of Public Health (DPH) at June 30, 2024. In order to provide additional information to DPH for their reconciliation purpose, three columns are presented. The first column represents the balance at June 30, 2024 and agrees to the audited balance sheet. The second column details any DPH adjustment made subsequent to year-end which is designated by DPH as a June 30, 2024 adjustment. The third column provides a balance after any adjustments are made by DPH subsequent to year end.

REQUIRED SUPPLEMENTARY INFORMATION

Douglas County Board of Health
Required Supplementary Information
Schedule of the Board's Proportionate Share of the Net Pension Liability
Employees' Retirement System of Georgia

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Board's proportion of the net pension liability	0.024%	0.020%	0.022%	0.023%	0.023%	0.022%	0.022%	0.022%	0.023%	0.025%
Board's proportionate share of the net pension liability	$ 1,437,469	$ 1,341,704	$ 515,915	$ 983,897	$ 937,465	$ 916,473	$ 878,832	$ 1,057,343	$ 914,522	$ 926,965
Board's covered payroll during the measurement period	$ 709,229	$ 518,926	$ 584,984	$ 629,788	$ 645,002	$ 600,869	$ 552,528	$ 538,066	$ 534,823	$ 577,740
Board's proportionate share of the net pension liability as a percentage of its covered payroll	202.68%	258.55%	88.19%	156.23%	145.34%	152.52%	159.06%	196.51%	171.00%	160.45%
Plan fiduciary net position as a percentage of the total pension liability	71.20%	67.44%	87.62%	76.21%	76.74%	76.68%	76.33%	72.34%	76.20%	77.99%

Douglas County Board of Health
Required Supplementary Information
Schedule of Contributions
Employees' Retirement System of Georgia

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 250,997	$ 201,207	$ 116,536	$ 125,338	$ 149,865	$ 141,902	$ 140,935	$ 131,686	$ 128,474	$ 113,338
Contributions in relation to the contractually required contribution	250,997	201,207	116,536	125,338	149,865	141,902	140,935	131,686	128,474	113,338
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 954,740	$ 709,229	$ 518,926	$ 584,984	$ 629,788	$ 645,002	$ 600,869	$ 552,528	$ 538,066	$ 534,823
Contributions as a percentage of covered payroll	26.29%	28.37%	22.46%	21.43%	23.80%	22.00%	23.46%	23.83%	23.88%	21.19%

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

On March 15, 2018, the Board adopted a new funding policy. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for June 30, 2017 actuarial valuation. In addition, based on the Board's new funding policy, the assumed investment rate of return was further reduced by 0.10% from 7.40% to 7.30% as of the June 30, 2018 Measurement Date. The assumed investment rate of return remained at 7.30% for the June 30, 2019 valuation. The assumed investment rate of return was further reduced by 0.30% from 7.30% to 7.00% as of the June 30, 2020 actuarial valuation.

Douglas County Board of Health
Required Supplementary Information
Schedule of Proportionate Share of the Net OPEB Liability
State OPEB Plan

	2024	2023	2022	2021	2020	2019	2018
Board's proportion of the net OPEB liability	0.023%	0.017%	0.022%	0.020%	0.020%	0.020%	0.019%
Board's proportionate share of the net OPEB liability	$ 63,902	$ 78,177	$ 59,138	$ 226,599	$ 253,278	$ 524,582	$ 789,825
Board's covered payroll during the measurement period	$ 516,532	$ 518,182	$ 548,953	$ 579,861	$ 598,794	$ 559,426	$ 372,665
Board's proportionate share of the net OPEB liability as a percentage of its covered payroll	12.37%	15.09%	10.77%	39.08%	42.30%	93.77%	211.94%
Plan fiduciary net position as a percentage of the total OPEB liability	87.75%	80.03%	87.58%	59.71%	56.57%	31.48%	17.34%

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

Douglas County Board of Health
Required Supplementary Information
Schedule of Contributions
State OPEB Plan

	2024	2023	2022	2021	2020	2019	2018
Contractually required contribution	$ 120,215	$ 40,060	$ 28,133	$ 32,644	$ 30,301	$ 98,590	$ 100,597
Contributions in relation to the contractually required contribution	120,215	40,060	28,133	32,644	30,301	98,590	100,597
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 760,929	$ 546,181 *	$ 518,182	$ 548,953	$ 579,861	$ 598,754	$ 559,426
Contributions as a percentage of covered payroll	15.80%	7.33%	5.43%	5.95%	5.23%	16.47%	17.98%

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

Notes to Schedule:
Changes in assumptions:

- June 30, 2017 valuation: the June 30, 2017 actuarial valuation was revised, for various factors, including the methodology used to determine how employees and retirees were assigned to each of the OPEB Funds and anticipated participation percentages. Current and former employees of State organizations (including technical colleges, community service boards and public health departments) are now assigned to the State OPEB fund based on their last employer payroll location: irrespective of retirement affiliation.
- June 30, 2019 valuation: The inflation assumption was lowered from 2.75% to 2.50% in anticipation of the upcoming ERS Experience Study. Additionally, decremental assumptions were changed to reflect the Teachers Retirement Systems experience study. Approximately 6.0% of employees are members of the Teachers Retirement System.
- The discount rate was updated from 3.09% as of June 30, 2016 to 3.60% as of June 30, 2017 to 5.22% as of June 30, 2018, to 7.30% as of June 30, 2019, and has remained at 7.00% as of June 30, 2020.

Douglas County Board of Health
Required Supplementary Information
Schedule of Proportionate Share of the Net OPEB Liability (Asset)
SEAD OPEB Plan

	2024	2023	2022	2021	2020	2019	2018
Board's proportion of the net OPEB liability (asset)	0.018%	0.150%	0.022%	0.026%	0.024%	0.027%	0.026%
Board's proportionate share of the net OPEB liability (asset)	$ (77,246)	$ (53,995)	$ (134,176)	$ (75,134)	$ (68,228)	$ (73,662)	$ (66,512)
Board's covered payroll during the measurement period	$ 180,280	$ 150,462	$ 236,133	$ 318,300	$ 343,618	$ 376,778	$ 372,665
Board's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	(42.85%)	(35.89%)	(56.82%)	(23.60%)	(19.86%)	(19.55%)	(17.85%)
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	144.49%	138.03%	164.76%	129.20%	129.73%	129.46%	130.17%

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

Douglas County Board of Health
Required Supplementary Information
Schedule of Contributions
SEAD OPEB Plan

	2024	2023	2022	2021	2020	2019	2018
Contractually required contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contributions in relation to the contractually required contribution	-	-	-	-	-	-	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 193,811	$ 180,280	$ 150,462	$ 236,133	$ 318,300	$ 343,618	$ 376,778
Contributions as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

Notes to Schedule:

Changes of assumptions:

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. The expectation of retired life mortality was changed to the RP-2000 Combined Mortality Table projected to 2025 with projection scale BB (set forward 2 years for both males and females).

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 the 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. The discount rate was updated from 3.09% as of June 30, 2016 to 3.60% as of June 30, 2017 to 5.22% as of June 30, 2018, to 7.30% as of June 30, 2019, and has remained at 7.00% as of June 30, 2020.

Douglas County Board of Health
Required Supplementary Information
Statement of Revenues, Expenditures, and
Changes in Fund Balances – Budget and Actual (Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Positive(Negative)
APPROPRIATED FUND BALANCE (CONTINGENCY)	$ (411,896)	$ (738,956)	$ -	$ 738,956
REVENUES				
State sources:				
Grant in aid	1,023,508	1,087,077	1,087,077	-
Local sources:				
County participating	61,744	61,744	61,744	-
County non-participating	848,256	1,462,512	381,868	(1,080,644)
Medicaid receipts	65,000	65,000	49,969	(15,031)
Medicare receipts	10,000	10,000	9,053	(947)
Medicaid DSPS receipts	15,000	15,000	12,462	(2,538)
Administrative claiming	160,000	160,000	229,489	69,489
Intra/inter agency transactions	444,707	507,800	507,800	-
Other local funds	21,000	21,000	595	(20,405)
EPSDT fees	35,000	35,000	37,233	2,233
Environmental fees	410,000	410,000	437,094	27,094
Outpatient fees	352,650	409,650	317,113	(92,537)
Donations	500	500	11,200	10,700
Total local sources	2,423,857	3,158,206	2,055,620	(1,102,586)
Interest income	-	-	64,812	64,812
TOTAL REVENUES	3,447,365	4,245,283	3,207,509	(1,037,774)

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Douglas County Board of Health
Required Supplementary Information
Statement of Revenues, Expenditures, and
Changes in Fund Balances – Budget and Actual (Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive(Negative)
EXPENDITURES				
Public Health:				
Current:				
Personal services:				
Salaries	887,662	1,021,390	877,629	143,761
Hourly labor	151,949	151,471	108,396	43,075
FICA	70,112	80,334	64,891	15,443
Retirement	275,265	316,734	276,107	40,627
Health insurance	261,452	300,840	258,355	42,485
Total personal services	1,646,440	1,870,769	1,585,378	285,391
Operating expenses:				
Travel expense	18,000	20,835	20,190	645
Printing and publications	3,500	28,500	10,416	18,084
Postage	725	1,054	1,309	(255)
Utilities	20,300	20,300	23,283	(2,983)
Contracted services	139,658	191,658	150,058	41,600
Communications	4,500	4,500	10,664	(6,164)
Repairs and maintenance	17,050	17,850	24,777	(6,927)
Supplies and materials	194,138	276,417	277,511	(1,094)
Other operating	115,444	112,752	87,892	24,860
Total operating expenses	513,315	673,866	606,100	67,766
Indirect costs	296,533	316,483	289,490	26,993
Intra/inter agency transactions	511,681	575,250	436,677	138,573
Capital outlay	67,500	69,959	46,404	23,555
TOTAL EXPENDITURES	3,035,469	3,506,327	2,964,049	542,278
Excess (deficiency) of revenues and appropriated fund balance over expenditures	$ -	$ -	243,460	$ 243,460
Fund balance at beginning of year			4,072,246	
Fund balance at end of year			$ 4,315,706	

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COMPLIANCE SECTION

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 District Health Director and
Members of the Douglas County Board of Health

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund of Douglas County Board of Health, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements and have issued our report thereon dated December 23, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Douglas County Board of Health's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Douglas County Board of Health's internal control. Accordingly, we do not express an opinion on the effectiveness of Douglas County Board of Health's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Douglas County Board of Health's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the of financial statements. 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.

Nichols, Cauley & Associates, LLC

Kennesaw, Georgia
December 23, 2024

OTHER SUPPLEMENTARY INFORMATION

Douglas County Board of Health
Schedule of Revenues and Expenditures -- Budget and Actual
Public Health Program
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
State sources:			
Grant in aid	$ 1,087,077	$ 1,087,077	$ -
Local sources:			
County participating	61,744	61,744	-
County non-participating	348,256	348,256	-
Medicaid receipts	65,000	49,969	(15,031)
Medicare receipts	10,000	9,053	(947)
Medicaid DSPS receipts	15,000	12,462	(2,538)
Administrative claiming	160,000	229,489	69,489
Intra/inter agency transactions	493,128	493,128	-
EPSDT fees	35,000	37,233	2,233
Environmental fees	410,000	437,094	27,094
Outpatient fees	409,650	317,113	(92,537)
Total local sources	2,007,778	1,995,541	(12,237)
Interest income	-	64,812	64,812
TOTAL REVENUES	3,094,855	3,147,430	52,575
OTHER FINANCING SOURCES			
Use of reserve	111,955	-	(111,955)

(continued on next page)

Douglas County Board of Health
Schedule of Revenues and Expenditures -- Budget and Actual
Public Health Program
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES			
Current:			
Personal services:			
Salaries	868,222	791,088	77,134
Hourly labor	139,958	100,422	39,536
FICA	68,447	58,635	9,812
Retirement	269,236	249,674	19,562
Health insurance	255,727	232,860	22,867
Total personal services	1,601,590	1,432,679	168,911
Operating expenses:			
Travel expense	14,985	20,341	(5,356)
Printing and publications	3,000	1,250	1,750
Postage	1,029	1,309	(280)
Utilities	20,000	22,951	(2,951)
Contracted services	178,710	136,357	42,353
Communications	4,500	10,664	(6,164)
Repairs and maintenance	17,800	24,750	(6,950)
Supplies and materials	243,698	267,426	(23,728)
Other operating	108,037	86,124	21,913
Total operating expenses	591,759	571,172	20,587
Indirect costs	306,974	280,529	26,445
Intra/inter agency transactions	575,250	436,677	138,573
Capital outlay	66,259	42,783	23,476
TOTAL EXPENDITURES	3,141,832	2,763,840	377,992
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ 64,978	$ 383,590	$ 318,612

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Douglas County Board of Health
Schedule of Revenues and Expenditures -- Budget and Actual
Douglas CARES
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources:			
County non-participating	$ 500,000	$ -	$ (500,000)
Total local sources	500,000	-	(500,000)
TOTAL REVENUES	500,000	-	(500,000)
OTHER FINANCING USES			
Reserve	500,000	-	500,000
Excess (deficiency) of revenues over (under) other financing uses	$ -	$ -	$ -

Douglas County Board of Health
Schedule of Revenues and Expenditures -- Budget and Actual
Safe Kids Program
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources:			
Intra/inter agency transactions	$ 14,672	$ 14,672	$ -
Other local funds	21,000	595	(20,405)
Donations	500	11,200	10,700
Total local sources	36,172	26,467	(9,705)
TOTAL REVENUES	36,172	26,467	(9,705)
OTHER FINANCING SOURCES			
Use of reserve	18,830	-	(18,830)
EXPENDITURES			
Current:			
Personal services:			
Salaries	50,898	50,832	66
Hourly labor	11,513	6,199	5,314
FICA	4,061	3,682	379
Retirement	15,784	15,538	246
Health insurance	14,991	14,977	14
Total personal services	97,247	91,228	6,019
Operating expenses:			
Travel expense	3,350	(151)	3,501
Printing and publications	500	-	500
Postage	25	-	25
Utilities	300	332	(32)
Contracted services	948	1,701	(753)
Repairs and maintenance	50	27	23
Supplies and materials	4,339	4,045	294
Other operating	3,715	1,768	1,947
Total operating expenses	13,227	7,722	5,505
Indirect costs	9,509	8,961	548
TOTAL EXPENDITURES	119,983	107,911	12,072
Excess (deficiency) of revenues and other financing sources over (under) expenditures	$ (64,981)	$ (81,444)	$ (16,463)

Douglas County Board of Health
Schedule of Revenues and Expenditures -- Budget and Actual
ARPA Opioid Program
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources:			
County non-participating	$ 28,250	$ 23	$ (28,227)
Total local sources	28,250	23	(28,227)
TOTAL REVENUES	28,250	23	(28,227)
EXPENDITURES			
Current:			
Operating expenses:			
Supplies and materials	16,491	1,917	14,574
Total operating expenses	16,491	1,917	14,574
TOTAL EXPENDITURES	16,491	1,917	14,574
OTHER FINANCING USES			
Reserve	11,756	-	11,756
Excess (deficiency) of revenues over (under) expenditures and financing uses	$ 3	$ (1,894)	$ (1,897)

Douglas County Board of Health
Schedule of Revenues and Expenditures -- Budget and Actual
ARPA Outreach Program
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources:			
County non-participating	$ 156,000	$ 17,603	$ (138,397)
Total local sources	156,000	17,603	(138,397)
TOTAL REVENUES	156,000	17,603	(138,397)
EXPENDITURES			
Current:			
Personal services:			
Salaries	7,988	6,657	1,331
Hourly labor	-	1,775	(1,775)
FICA	612	535	77
Retirement	2,477	2,031	446
Health insurance	2,353	1,961	392
Total personal services	13,430	12,959	471
Operating expenses:			
Printing and publications	25,000	9,166	15,834
Contracted services	12,000	12,000	-
Supplies and materials	5,000	2,175	2,825
Total operating expenses	42,000	23,341	18,659
TOTAL EXPENDITURES	55,430	36,300	19,130
OTHER FINANCING USES			
Reserve	100,570	-	100,570
Excess (deficiency) of revenues over (under) expenditures and financing uses	$ -	$ (18,697)	$ (18,697)

Douglas County Board of Health
Schedule of Revenues and Expenditures -- Budget and Actual
ARPA PCM Program
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources:			
County non-participating	$ 196,306	$ 15,986	$ (180,320)
Total local sources	196,306	15,986	(180,320)
TOTAL REVENUES	196,306	15,986	(180,320)
EXPENDITURES			
Current:			
Personal services:			
Salaries	94,282	29,052	65,230
FICA	7,214	2,039	5,175
Retirement	29,237	8,864	20,373
Health insurance	27,769	8,557	19,212
Total personal services	158,502	48,512	109,990
Operating expenses:			
Travel expense	2,500	-	2,500
Supplies and materials	6,889	1,948	4,941
Other operating	1,000	-	1,000
Total operating expenses	10,389	1,948	8,441
Capital outlay	3,700	3,621	79
TOTAL EXPENDITURES	172,591	54,081	118,510
OTHER FINANCING USES			
Reserve	23,715	-	23,715
Excess (deficiency) of revenues over (under) expenditures and financing uses	$ -	$ (38,095)	$ (38,095)

Douglas County Board of Health
Schedule of Revenues and Expenditures -- Budget and Actual
ARPA Septic Program
For the Fiscal Year Ended June 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources:			
County non-participating	$ 233,700	$ -	$ (233,700)
Total local sources	233,700	-	(233,700)
TOTAL REVENUES	233,700	-	(233,700)
OTHER FINANCING USES			
Reserve	233,700	-	233,700
Excess (deficiency) of revenues over (under) other financing uses	$ -	$ -	$ -

Douglas County Board of Health
Schedule of Auditor's Proposed Financial Settlement
For the Fiscal Year Ended June 30, 2024

	Balance at June 30, 2024	Adjustment made by DPH Grant-in-Aid Check (Note 1)	Balance After DPH Subsequent to Year End Adjustment
Due from (to) Georgia Department of Public Health (DPH):			
Programs FY23			
GIA and completed contracts:			
Public Health	$ 90,590	$ 90,590	$ -
Total due from (to) Georgia DPH	$ 90,590	$ 90,590	$ -

Note 1: Adjustments were made for Grant-in-Aid payments received from Georgia DPH from July 1 through July 31, 2024.

Note 2: Due from (to) DPH is presented on the balance sheet as follows:

Due from Georgia DPH	$ 90,590

Douglas County Board of Health
Schedule of State Contractual Assistance
For the Fiscal Year Ended June 30, 2024

Contract Number	Contract Period	Program Number	Program Name	Revenues	Expenditures	Due From
10100048-88	07/01/23- 06/30/24	001	Public Health	$ 1,087,077	$ 1,087,077	$ 90,590
			Total	$ 1,087,077	$ 1,087,077	$ 90,590

Douglas County Board of Health
Schedule of Changes in Fund Balance
For the Fiscal Year Ended June 30, 2024

	Operating Fund	Nonspendable Funds	Restricted Funds	Committed Funds	Assigned Funds	Unassigned Funds	Total
Fund balance at beginning of year	$ -	$ 60,603	$ 18,727	$ 100,000	$ 68,490	$ 3,824,426	$ 4,072,246
Additions:							
Revenues	3,207,509	-	-	-	-	-	3,207,509
Transfers-restricted funds	18,727	-	591	-	-	-	19,318
Transfers-unassigned funds	-	-	-	-	-	350,011	350,011
Transfers-committed funds	100,000	-	-	110,000	-	-	210,000
Transfers-assigned funds	68,490	-	-	-	104	-	68,594
Transfer - inventory	60,603	30,574	-	-	-	-	91,177
Deductions:							
Expenditures	(2,964,049)	-	-	-	-	-	(2,964,049)
Transfers-restricted funds	(591)	-	(18,727)	-	-	-	(19,318)
Transfers-unassigned funds	(350,011)	-	-	-	-	-	(350,011)
Transfers-committed funds	(110,000)	-	-	(100,000)	-	-	(210,000)
Transfers-assigned funds	(104)	-	-	-	(68,490)	-	(68,594)
Transfers-inventory	(30,574)	(60,603)	-	-	-	-	(91,177)
Fund balance at end of year	$ -	$ 30,574	$ 591	$ 110,000	$ 104	$ 4,174,437	$ 4,315,706