



Public Health
Prevent. Promote. Protect.

District 2 Public Health

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Banks, Dawson, Forsyth, Franklin, Habersham, Hall, Hart, Lumpkin, Rabun, Stephens, Towns, Union and White Counties

March 30, 2017

Lumpkin County Board of Commissioners

99 Courthouse Hill

Suite H

Dahlonega, GA 30533

Dear Commissioners:

The Lumpkin County Health Department provides clinical and population-based services to all county residents. Please see the attached description of services. While much of our work is focused on meeting the needs of women and young children, the most vulnerable members of our society, we provide services that have a positive impact on every member of the community. However, we cannot provide any services without your support. The revenue you provide allows us to continue the vital work we do to save lives and save money by promoting greater health in our community.

Enclosed, please find the budget request package. To provide insight on the financials at the health department, we have included the Lumpkin County Board of Health actual FY 2016 revenues and expenditures and a current (FY 17— February) statement of fund balance. To describe the impact of the health department on county residents, we have included a narrative of services provided and programs offered. The budget narrative and the associated spreadsheet details proposed revenue and expenditures from the FY 18 budget approved by the Lumpkin County Board of Health. These documents will provide information on our request for funding.

Thank you for this opportunity to submit a budget request to you. We hope you have all the data you need for decision making, but if you need any additional information, please contact me. Thank you in advance for your careful consideration of this request.

Sincerely,

Pamela Logan, MD, MPH, MA

Lumpkin County Budget Narrative for FY 2018

The budget for FY 2018 includes many innovative cost savings. We are continuing to identify ways to conserve resources while expanding service provision. Thus, all staffing decisions and expenditures are closely reviewed in the context of available resources.

The Governor's budget for FY 2017 allocated \$257,931 for the Lumpkin County Health Department. This figure represents a decrease of \$8,592 from FY 2016. Although, we have not received the approved allocation, our budget projects that funding will remain level in FY 2018.

In consultation with management at Lumpkin County Health Department, the following revenue line items in the budget were adjusted based upon realized revenue in FY 2017:

- Projected revenue from client fees is reduced by \$3,000 because influenza immunization rates at the health department have declined due to competition from other local influenza immunization providers (including grocery stores and pharmacies). To increase revenue, the Lumpkin County Health Department advertised influenza immunization availability on the radio, in newspapers, and through signage in the health department, and at the middle of flu season when immunization rates were declining, the health department decreased the cost of immunization to attract additional clients for that service. Additional outreach efforts are also being planned for next flu season.
- Projected revenue from contracts-clinical was decreased by \$3,475 to reflect the decline in contract work clinical staff from Lumpkin County has provided in other counties.
- Projected revenue from environmental health fees is increased by \$25,000. This increase reflects the increasing demand for environmental health services in the county.
- Other local funds—admin claiming increased by \$36,317. This increase reflects changes in our accounting methodology. Previously, because of delays in receipt of this revenue, only a percentage of this revenue item was included in the budget. We are now including the full amount received in FY 2017 and anticipating level funding in FY18.
- Medicaid dental is decreased by \$11,000. This decrease is reflective of the decreasing use of dental services in the county.
- Projected revenue from Medicare is increased by \$2,000, and revenue from Private insurance is increased by \$3,000. As we are expanding our ability to efficiently bill Medicare and private insurance for our services, revenue is increasing annually.
- Several revenue items in the budget remained unchanged for FY 2018. Those items include family planning fees, contacts—headstart, Medicaid health check, and Medicaid Diagnostic Screening and Preventive Services (DSPS). While these items have produced steady revenue every year, it is not predicted that they will produce greater revenue in FY 18.

Total revenue is projected to be \$915,085 for FY 2018. This figure assumes that the County will provide the same level of financial support as in FY 2017: \$209,199.

In consultation with management at Lumpkin County Health Department, the following expenditures in the budget were adjusted based upon actual expenditures in FY 2017:

- ❑ Projected expenditures for salaries and benefits increased by \$9,071. This increase is due to differences in our budgeting methodology. In previous years, the estimate for salaries and benefits did not take into account all positions. If potential positions were unfilled, the expenditures for those positions were not included in the estimate. For FY 2018, the proposed salary and benefits expenditures take into account all filled and unfilled positions.
- ❑ Projected costs for printing increased by \$200. This figure is reflective of FY 17 spending levels for printing services. Printing costs have increased this fiscal year, and the additional funding will allow staff to complete all required printing.
- ❑ Expected expenditures for tele-communications has increased by \$600. This increase will allow for upgrades in our telecommunications system.
- ❑ Expected expenditures for pharmaceuticals increased by \$7,000. Nationally, costs for pharmaceuticals are increasing, and this figure represents the costs for current purchases at the expected increased cost.
- ❑ Expenditures for direct benefit to clients has increased by \$300. This increase will allow us to provide greater services for patients who are completely unable to pay.
- ❑ Audit expenses will increase by \$150. This fiscal year our audit cost estimate has increased, and this figure will accommodate the increase.
- ❑ Projected expenditures for non-participating supplies and materials, non-participating vehicle maintenance, and non-participating other operating expenses increased by \$1,300 collectively. These increases will allow purchase of materials to maintain our vehicles and to conduct operations efficiently.
- ❑ The projected expenses for indirect costs increased by \$524. This expenditure is mandated by the state and represents a percentage of expenditures. Because expenditures increased from FY17, the indirect costs increased.
- ❑ Most expenditures will remain unchanged for FY 2018. Those items include rental of equipment, postage, utilities, other operating expenses, non-participating equipment, and non-participating repairs and maintenance.

Our total expenditures are projected to be \$915,085 for FY 2018, and there will be no associated deficit.

As of February 28, 2017, the Lumpkin County Health Department fund balance was \$428,405 and this figure represents 5.9 months of operating expenses.

LUMPKIN COUNTY BOARD OF HEALTH

BUDGET FY 2018

BOH Approved 2/23/17

	2017	2018
REVENUES		
COUNTY PART	220,000	209,199
FAMILY PLANNING FEES	10,000	10,000
CLIENT FEES	45,000	42,000
INTRA/INTER AGENCY - WIC	4,654	4,707
CONTRACTS - HEADSTART	8,190	8,190
CONTRACTS - CLINICAL	23,916	20,441
ENVIRONMENTAL HEALTH FEES	65,000	90,000
OTHER LOCAL FUNDS - INTEREST	-	200
OTHER LOCAL FUNDS - ADMIN CLAIMING	79,100	115,417
M'CAID - HEALTH CHECK	4,000	4,000
M'CAID - DSPS	10,000	10,000
M'CAID - DENTAL	95,000	84,000
M'CAID - PCM	6,000	5,000
M'CAID - FAMILY PLANNING	10,000	12,000
MEDICARE	20,000	22,000
PRIVATE INSURANCE	17,000	20,000
GRANT IN AID	262,327	257,931
TOTAL REVENUES	880,187	915,085

	2017	2018
EXPENDITURES		
SALARIES	385,146	387,931
EMPLOYER FICA	29,464	29,677
EMPLOYER RETIREMENT	90,571	95,780
EMPLOYER HEALTH INS	119,395	120,259
TRAVEL	2,500	1,500
RENTAL OF EQUIPMENT	5,000	5,000
CONTRACTED SERV - DENTAL	99,509	94,129
SUPPLIES & MATERIALS	12,000	10,079
PRINTING	600	800
TELE-COMMUNICATIONS	5,000	5,600
POSTAGE	3,000	3,000
UTILITIES	13,500	13,500
REPAIRS & MAINTENANCE	27,000	26,500
PHARMACEUTICALS	35,000	42,000
OTHER OPERATING EXPENSE	8,000	8,000
DIRECT BENEFIT TO CLIENTS	1,500	1,800
AUDIT EXPENSE	2,950	3,100
NON PART - EQUIPMENT (COMPUTERS)	2,500	2,500
NON PART SUPPLIES & MATERIALS	2,000	2,500
NON PART REPAIRS & MAINTENANCE	3,600	3,600
NON PART - VEHICLE MAINTENANCE	1,500	1,800
NON PART - OTHER OPERATING	2,000	2,500
NON PART - SOFTWARE	-	200
INDIRECT COST DENTAL	6,169	5,836
INDIRECT COST	46,638	47,495
TOTAL EXPENDITURES	904,542	915,085

Account	2016		2017		2017		2018			
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved	
Department: 51700 Health Department										
Revenue										
100-004-51700-00038-389000 Other Miscellaneous Revenue		4,000.00					100	\$209,199		
Expenditure										
100-005-51700-00053-531270 Gas/Oil Vehicles	-114.00									
100-005-51700-00057-571000 Intergovernmental Agreement	209,199.00	209,199.00	34,867.00				83			
Total Revenue		\$4,000.00								
Total Expenditure	\$209,085.00	\$209,199.00	\$34,867.00							
Net	-\$209,085.00	-\$205,199.00	-\$34,867.00							
Report Total Revenue		\$4,000.00								
Report Total Expenditure	\$209,085.00	\$209,199.00	\$34,867.00							
Report Total Net	-\$209,085.00	-\$205,199.00	-\$34,867.00							

Narrative of Services Provided at the Lumpkin County Health Department

The Lumpkin County Health Department provides clinical and population-based public health services to Banks County residents. In 2016, the health department provided clinical treatment for 3,014 unique clients, many of whom visited the health department several times during the year. In the last five years, the health department has provided clinical service to thirty two percent of the county population. During 2016, the Lumpkin County health department provided a total of 21,402 clinical services.

The Lumpkin County health department offers many clinical services, but most clients (32%) take advantage of the services offered through the Women, Infants, and Children (WIC) program. This program provides supplemental foods, health care referrals, and nutrition education for women and children up to five years of age. Immunizations are also an important service provided by the health department. The health department provides immunizations to children and adults. These vaccinations allow families to comply with school immunization rules, and they help to maintain county residents in good health. Visits for immunizations comprise 18% of clinical visits to the health department.

Our client base is comprised primarily of children and younger adults because the health department offers many services for individuals in this age range that are critical for sustaining a long and healthy life. Dental care is the second most-used service in the health department. Staff provide cleanings, sealants, fillings, and preventive care to children. 4,134 dental services were provided in 2016. Family planning is the fourth most-used clinical service in the health department. Nurses provide clients with education, physical exams, and resources for family planning. In 2016, 15% of clients visited the health department for this service. However, once clients decide to start a family, the health department offers perinatal case management for pregnant clients and well-child physical exams for young people up to twenty- one years of age. Children with special needs are also provided case management services and access to numerous specialized providers through health department programs including Babies Can't Wait, Children First, and Children's Medical Services.

The health department also offers preventive clinical services for older adults. Blood pressure checks and diabetes screenings help adults to identify these chronic diseases early and monitor their progress on life-sustaining medications. Client education helps county residents to learn to prevent or efficiently manage chronic health conditions. Screenings for breast and cervical cancer also allow early detection and treatment of these conditions, and such screenings save lives. The health department also offers testing, education and treatment for communicable diseases, including sexually transmitted diseases, HIV, and tuberculosis. Managing these conditions efficiently helps keep county residents healthy.

In addition to clinical services for individuals, the health department offers many services that benefit the entire community, including individuals who never enter the health department. Our emergency preparedness program works to ensure all county residents have safe shelters and necessary supplies during emergency conditions and to ensure preventive services are accessible to residents in need. Our health promotion program allows us to conduct community outreach efforts to educate the community about physical activity, healthy eating, and tobacco use prevention, and our epidemiology program allows us to collect and analyze data on the success of our prevention efforts.

Although these community programs are comprehensive, the largest program the health department offers to the entire community is environmental health services (EHS). Through our EHS program, the

health department provides inspections of public establishments including restaurants, tourist accommodations, swimming pools, and body art establishments. The EHS program also inspects individual drinking water supply systems and on-site sewage management systems for residential and commercial use and review of subdivision developments utilizing sewage management systems. EHS staff also investigate animal bites, ensure animal quarantine, and track the presence of rabies disease. In 2016, our EHS program provided 3,218 total services in the county.

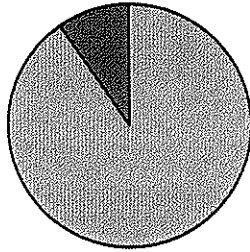
As you can clearly see, the health department provides services to every resident of the county. While many county residents choose to visit the health department for our exceptional clinical services, others who never come into our facility also benefit from our community outreach and prevention efforts. The health department has an impact on everyone in the county, from the youngest to the oldest members of our community. Our work is vital to the health of the county. We save lives, and we save money by helping residents stay healthy. Please help us continue the important work we do.

Lumpkin County Health Department 2016

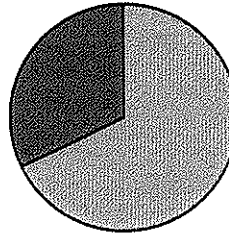
Clinic Services

2015 County Population	31,408	Percent of Population
Unique Clients Served in 2016	3,014	10% (1 Year)
Unique Clients Served in 2012-2016	10,057	32% (5 Years)

Pop. Served in 1 Year



Pop. Served in 5 Years

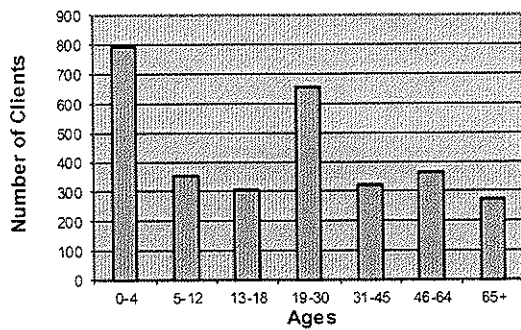


Total Visits	5,579
Total Services	21,402

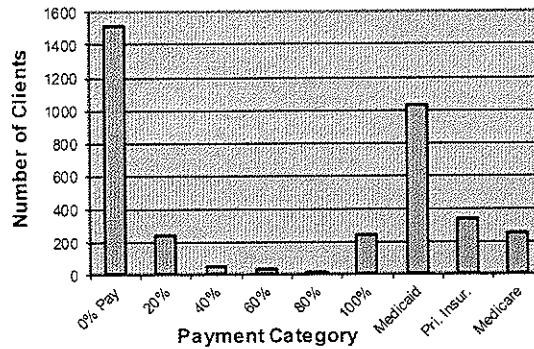
WIC	6851	32%	STD	318	1%
Dental	4134	19%	Child Health	248	1%
Immunizations	3940	18%	Breast & Cervical Cancer	218	1%
Family Planning	3311	15%	TB	83	0%
PPD, Lab, Preg. Tests	1562	7%	Maternal Health	66	0%
Adult Health	671	3%			

Total Clients	3,014
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Clients by Age



Payment for Service



Environmental Health Services

Total Services	3218
On-Site Sewage Management Services*	691
Number of Permitted Establishments**	162
Plan and Subdivision Reviews	13
Complaint Investigations	32
Water Samples	99
Rabies Investigations	24

* Permits, Inspections, and Site Evaluations

** Food Service, Tourist, Body Art, & Pools undergoing permitting and inspections

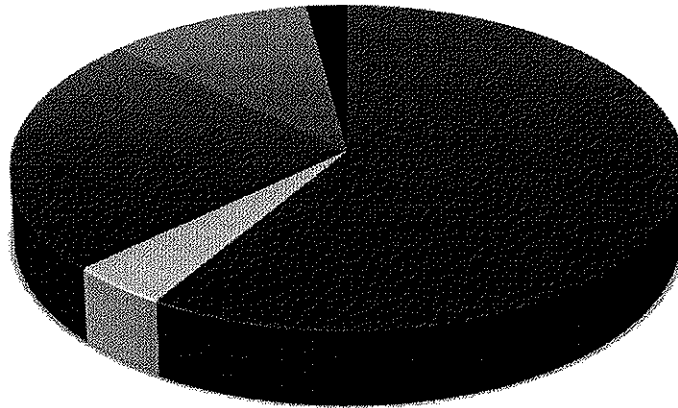


Public Health

District 2

Gainesville, GA

2016
Lumpkin County
Emergency Preparedness Statistical Report



- Basic Services:
 - EMAG Meeting/Conference/Training
 - ARC Mass Care Planning/Training
 - CHEMPACK, DHEART
 - Ebola DEC/Planning/Exercise/CDRP
 - EMS Council Meetings
 - GPH Required Reporting
 - Good to Great Champions Meeting
 - Healthcare Planning & Exercise
 - Hurricane Planning/Exercise/Response
 - Inventory & Asset Management
 - LTC Council Coordinator Meetings
 - MCM Planning/Training/CDC Review
 - MRC – HOSA / Planning / Training / Exercise
 - National Preparedness Month Information
 - NIMS Training
 - New Employee Orientation
 - Plan Revisions
 - POD Training
 - PIO State Meeting & Contact Updates
 - Press Releases
 - Provider Visits / Specialty Clinics
 - Region B Exercises
 - Responder Safety and Planning
 - Spokesperson Training
 - State Planning/Training/Exercise Workshops
 - State Workgroup Meetings
 - The Sentinel Newsletter
 - Travel Advisory Posters (clinical)
 - WebEOC Exercises (login/activity log reporting)
 - Zika Planning/Training/Press Releases
- ESF-6 Activities
- Exercises
- Healthcare Coalition
- Meetings
- PIO / Media Inquiries
- Trainings

LUMPKIN COUNTY BOARD OF HEALTH
 MONTHLY CASH BALANCE
 FOR THE TWELVE MONTHS ENDING JUNE 30, 2016

	P-T-D	Y-T-D
	Actual	Actual
	2016	2016
REVENUE	\$93,188.79	\$844,990.34
TOTAL REVENUES (NOT INCLUDING FUND EQUITY)	93,188.79	844,990.34
EXPENSES	72,239.86	839,891.56
TOTAL EXPENSES	72,239.86	839,891.56
REVENUE OVER EXPENSES	20,948.93	5,098.78

LUMPKIN COUNTY BOARD OF HEALTH
REVENUE AND EXPENDITURE REPORT
FOR THE TWELVE MONTHS ENDING JUNE 30, 2016

	CURRENT MONTH	ANNUAL BUDGET	Y-T-D ACTUAL	REMAINING % BUDGET	REMAINING BALANCE
REVENUES					
COUNTY PART	0.00	15,365.00	15,365.00	100%	0.00
COUNTY NON - PART	17,433.25	193,834.00	193,834.00	100%	0.00
FAMILY PLANNING FEES	(518.63)	9,000.00	0.00	0%	9,000.00
CLIENT FEES	2,729.14	45,000.00	40,561.52	90%	4,438.48
DENTAL FEES	133.00	1,000.00	327.00	33%	673.00
INTRA/INTER AGENCY - WIC	387.81	4,514.00	4,225.40	94%	288.60
INTRA/INTER AGENCY-SUPPLEMENTAL	0.00	0.00	8,942.00	0%	(8,942.00)
CONTRACTS - OTHER PART	2,047.50	8,190.00	8,190.00	100%	0.00
CONTRACTS - CLINICAL/AD	1,992.96	0.00	21,922.56	0%	(21,922.56)
ENVIRONMENTAL HEALTH	11,150.00	59,000.00	75,085.00	127%	(16,085.00)
OTHER LOCAL FUNDS	0.00	0.00	5.00	0%	(5.00)
OTHR LOC - ADMIN CLAIMING	0.00	66,014.00	54,974.87	83%	11,039.13
M'CAID - HEALTH CHECK	190.00	5,000.00	4,904.25	98%	95.75
M'CAID - DSPS	578.21	10,000.00	5,482.43	55%	4,517.57
M'CAID - DENTAL	5,326.34	100,000.00	93,906.96	94%	6,093.04
M'CAID - PCM	290.40	6,000.00	4,428.67	74%	1,571.33
M'CAID - FAMILY PLANNING	(1,945.37)	12,000.00	0.00	0%	12,000.00
MEDICARE	577.17	20,000.00	21,996.45	110%	(1,996.45)
MEDICARE - PART D	406.34	0.00	2,519.08	0%	(2,519.08)
PRIVATE INSURANCE	519.67	15,000.00	21,797.15	145%	(6,797.15)
GRANT IN AID	51,891.00	266,523.00	266,523.00	100%	0.00
FUND EQUITY	0.00	29,591.00	0.00	0%	29,591.00
TOTAL REVENUES	93,188.79	866,031.00	844,990.34	98%	21,040.66
EXPENDITURES					
SALARIES	28,331.40	365,337.00	353,621.26	97%	11,715.74
EMPLOYER FICA	1,927.72	27,948.00	24,432.47	87%	3,515.53
EMPLOYER RETIREMENT	6,807.81	85,903.00	84,985.21	99%	917.79
EMPLOYER HEALTH INS	8,794.35	116,900.00	110,259.87	94%	6,640.13
TRAVEL	72.36	2,500.00	469.34	19%	2,030.66
RENTAL OF EQUIPMENT	370.00	4,800.00	4,899.02	102%	(99.02)
CONTRACTED SERV - DENT	8,225.00	107,354.00	98,691.00	92%	8,663.00
SUPPLIES & MATERIALS	418.50	12,000.00	8,393.64	70%	3,606.36
PRINTING	0.00	600.00	715.65	119%	(115.65)
TELE-COMMUNICATIONS	242.71	5,000.00	5,254.33	105%	(254.33)
POSTAGE	575.18	3,000.00	2,431.53	81%	568.47
UTILITIES	1,011.87	13,500.00	11,731.12	87%	1,768.88
REPAIRS & MAINTENANCE	1,826.87	25,000.00	25,753.42	103%	(753.42)
PHARMACEUTICALS	6,159.68	30,000.00	42,167.94	141%	(12,167.94)
OTHER OPERATING EXPEN	568.74	8,000.00	7,424.59	93%	575.41
DIRECT BENEFIT TO CLIEN	251.60	1,000.00	1,811.52	181%	(811.52)
INDIRECT COST	4,683.31	37,430.00	37,752.92	101%	(322.92)
DENTAL INDIRECT COST	682.59	5,084.00	6,797.00	134%	(1,713.00)
AUDIT EXPENSE	0.00	2,775.00	2,800.00	101%	(25.00)
EQUIP NP (\$1,000 TO \$4,999.99)	0.00	2,500.00	1,245.00	50%	1,255.00
SUPPLIES & MATER - NON PART	0.00	2,000.00	1,026.98	51%	973.02
REPAIRS & MAINT - NON PA	1,075.00	3,900.00	3,144.22	81%	755.78
VEHICLE MAINT - NON PART	110.95	1,500.00	1,429.50	95%	70.50
OTHER OPERATING - NON	104.22	2,000.00	2,654.03	133%	(654.03)
TOTAL EXPENDITURES	72,239.86	866,031.00	839,891.56	97%	26,139.44
EXCESS REVENUE OVER EXP	20,948.93	0.00	5,098.78	0%	(5,098.78)

LUMPKIN COUNTY BOARD OF HEALTH
LUMPKIN YTD VARIANCE
FOR THE TWELVE MONTHS ENDING JUNE 30, 2016

	<u>ACTUAL</u> <u>2016</u>	<u>BUDGET</u> <u>2016</u>	<u>VARIANCE</u>
REVENUES			
COUNTY FUNDS	\$15,365.00	\$15,365.00	\$0.00
COUNTY NON	193,834.00	193,834.00	0.00
FAMILY PLANNING FEES	0.00	9,000.00	(9,000.00)
CLIENT FEES	40,561.52	45,000.00	(4,438.48)
DENTAL FEES	327.00	1,000.00	(673.00)
INTRA/INTER AGENCY TRANS.	13,167.40	4,514.00	8,653.40
CONTRACTS OTHER PARTIES	8,190.00	8,190.00	0.00
CONTRACTS - CLINICAL	21,922.56	0.00	21,922.56
ENVIRONMENTAL HEALTH FEES	75,085.00	59,000.00	16,085.00
OTHER LOCAL FUNDS	5.00	0.00	5.00
OTHER LOCAL FUNDS-ADMIN CLAIMIN	54,974.87	66,014.00	(11,039.13)
M'CAID - HEALTH CHECK	4,904.25	5,000.00	(95.75)
M'CAID - DSPS	5,482.43	10,000.00	(4,517.57)
M'CAID - DENTAL	93,906.96	100,000.00	(6,093.04)
M'CAID - PCM	4,428.67	6,000.00	(1,571.33)
M'CAID - FAMILY PLANNING	0.00	12,000.00	(12,000.00)
MEDICARE	21,996.45	20,000.00	1,996.45
PRIVATE INSURANCE	21,797.15	15,000.00	6,797.15
MEDICARE - PART D	2,519.08	0.00	2,519.08
GRANT IN AID	266,523.00	266,523.00	0.00
FUND EQUITY	0.00	29,591.00	(29,591.00)
TOTAL REVENUES	<u>844,990.34</u>	<u>866,031.00</u>	<u>(21,040.66)</u>
EXPENDITURES			
SALARIES	353,621.26	365,337.00	(11,715.74)
EMPLOYER FICA	24,432.47	27,948.00	(3,515.53)
EMPLOYER RETIREMENT	84,985.21	85,903.00	(917.79)
EMPLOYER HEALTH INS	110,259.87	116,900.00	(6,640.13)
TRAVEL	469.34	2,500.00	(2,030.66)
RENTAL OF EQUIPMENT	4,899.02	4,800.00	99.02
CONTR SERV - DENTAL	98,691.00	107,354.00	(8,663.00)
SUPPLIES & MATERIALS	8,393.64	12,000.00	(3,606.36)
PRINTING	715.65	600.00	115.65
TELE-COMMUNICATION	3,292.80	5,000.00	(1,707.20)
TELECOMM - DATA	1,087.41	0.00	1,087.41
TELECOMM - MOBILE PHONE	874.12	0.00	874.12
POSTAGE	2,431.53	3,000.00	(568.47)
UTILITIES	11,731.12	13,500.00	(1,768.88)
REPAIRS & MAINTENANCE	25,753.42	25,000.00	753.42
PHARMACEUTICALS	42,167.94	30,000.00	12,167.94
OTHER OPERATING EXPENSE	7,424.59	8,000.00	(575.41)
DIRECT BENEFIT TO CLIENTS	1,811.52	1,000.00	811.52
INDIRECT COST	37,752.92	37,430.00	322.92
DENTAL INDIRECT COST	6,797.00	5,084.00	1,713.00
AUDIT EXPENSE	2,800.00	2,775.00	25.00
EQUIP NP	1,245.00	2,500.00	(1,255.00)
SUPPLIES & MATERIALS - NON PART	1,026.98	2,000.00	(973.02)
REPAIRS & MAINT - NON PART	3,144.22	3,900.00	(755.78)
VEHICLE MAINTENANCE - NON PART	1,429.50	1,500.00	(70.50)
OTHER OPER - NON PART	2,654.03	2,000.00	654.03
TOTAL EXPENDITURES	<u>839,891.56</u>	<u>866,031.00</u>	<u>(26,139.44)</u>
EXCESS REVENUE OVER EXPENDITURE	5,098.78	0.00	5,098.78

Balance Sheet
As of 6/30/2016

LUMPKIN COUNTY BOARD OF HEALTH (093)

Assets

Current Assets

101-000-000	CASH IN BANK	\$	444,104.36	
110-000-000	PETTY CASH	\$	100.00	
111-000-000	CHANGE FUND	\$	150.00	
120-000-000	ACCOUNTS RECEIVABLE	\$	2,047.50	
121-000-000	ACCOUNTS RECEIVABLE-DPH	\$	<u>28,043.00</u>	
	Total Current Assets:			\$ 474,444.86

Fixed Assets

140-000-000	EQUIPMENT ASSETS	\$	<u>12,473.16</u>	
	Total Fixed Assets:			\$ 12,473.16

Total Assets: \$ 486,918.02

Liabilities

Current Liabilities

201-000-000	ACCOUNTS PAYABLE	\$	2,926.40	
231-000-000	DUE TO DPH	\$	23,609.43	
260-000-000	EQUIPMENT ACCRUED	\$	<u>12,473.16</u>	
	Total Current Liabilities:			\$ 39,008.99

Total Liabilities: \$ 39,008.99

Fund Balances

280-000-000	OPERATING FUND BALANCE	\$	442,810.25	
280-000-000	Retained Earnings-Current Year	\$	<u>5,098.78</u>	

Total Fund Balances: \$ 447,909.03

Total Liabilities & Fund Balances: \$ 486,918.02

LUMPKIN COUNTY BOARD OF HEALTH
 MONTHLY CASH BALANCE
 FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 2017

	P-T-D	Y-T-D
	Actual	Actual
	2017	2017
REVENUE	\$70,890.72	\$475,663.92
TOTAL REVENUES (NOT INCLUDING FUND EQUITY)	70,890.72	475,663.92
EXPENSES	69,463.45	577,799.82
TOTAL EXPENSES	69,463.45	577,799.82
REVENUE OVER EXPENSES	1,427.27	(102,135.90)

LUMPKIN COUNTY BOARD OF HEALTH
REVENUE AND EXPENDITURE REPORT
FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 2017

	CURRENT MONTH	ANNUAL BUDGET	Y-T-D ACTUAL	REMAINING % BUDGET	REMAINING BALANCE
REVENUES					
COUNTY PART	0.00	15,365.00	15,365.00	100%	0.00
COUNTY NON - PART	17,433.25	214,635.00	124,101.00	58%	90,534.00
FAMILY PLANNING FEES	(522.92)	10,000.00	685.74	7%	9,314.26
CLIENT FEES	2,658.55	45,000.00	28,439.56	63%	16,560.44
DENTAL FEES	0.00	0.00	25.00	0%	(25.00)
INTRA/INTER AGENCY - WIC	388.75	4,654.00	3,110.00	67%	1,544.00
CONTRACTS - OTHER PART	2,047.50	8,190.00	4,095.00	50%	4,095.00
CONTRACTS - CLINICAL/AD	4,809.59	23,916.00	16,685.44	70%	7,230.56
ENVIRONMENTAL HEALTH	9,010.00	65,000.00	56,320.00	87%	8,680.00
OTHER LOCAL FUNDS	27.20	0.00	148.71	0%	(148.71)
OTHR LOC - ADMIN CLAIMING	0.00	79,100.00	0.00	0%	79,100.00
M'CAID - HEALTH CHECK	262.50	4,000.00	2,013.67	50%	1,986.33
M'CAID - DSPTS	727.17	10,000.00	5,646.62	56%	4,353.38
M'CAID - DENTAL	8,311.81	95,000.00	57,086.76	60%	37,913.24
M'CAID - PCM	1,101.10	6,000.00	3,690.50	62%	2,309.50
M'CAID - FAMILY PLANNING	112.96	10,000.00	564.89	6%	9,435.11
MEDICARE	494.75	20,000.00	20,792.15	104%	(792.15)
MEDICARE - PART D	0.00	0.00	1,024.96	0%	(1,024.96)
PRIVATE INSURANCE	580.51	17,000.00	18,628.92	110%	(1,628.92)
GRANT IN AID	23,448.00	257,931.00	117,240.00	45%	140,691.00
FUND EQUITY	0.00	22,588.00	0.00	0%	22,588.00
TOTAL REVENUES	70,890.72	908,379.00	475,663.92	52%	432,715.08
EXPENDITURES					
SALARIES	31,683.41	407,064.00	229,396.97	56%	177,667.03
EMPLOYER FICA	2,171.41	29,464.00	17,342.46	59%	12,121.54
EMPLOYER RETIREMENT	7,765.14	90,571.00	61,427.78	68%	29,143.22
EMPLOYER HEALTH INS	9,648.87	119,395.00	77,119.79	65%	42,275.21
TRAVEL	62.06	2,500.00	609.54	24%	1,890.46
RENTAL OF EQUIPMENT	370.00	5,000.00	3,154.65	63%	1,845.35
CONTRACTED SERV - DENT	8,401.00	99,509.00	67,208.00	68%	32,301.00
SUPPLIES & MATERIALS	1,270.03	12,000.00	5,141.02	43%	6,858.98
PRINTING	76.09	600.00	534.11	89%	65.89
TELE-COMMUNICATIONS	351.26	5,000.00	3,237.66	65%	1,762.34
POSTAGE	94.18	3,000.00	924.06	31%	2,075.94
UTILITIES	96.31	13,500.00	7,246.59	54%	6,253.41
REPAIRS & MAINTENANCE	920.46	27,000.00	18,539.30	69%	8,460.70
PHARMACEUTICALS	0.00	35,000.00	31,873.15	91%	3,126.85
OTHER OPERATING EXPEN	593.28	8,000.00	4,866.81	61%	3,133.19
DIRECT BENEFIT TO CLIE	50.32	1,500.00	1,962.48	131%	(462.48)
INDIRECT COST	4,141.33	28,528.00	33,130.64	116%	(4,602.64)
DENTAL INDIRECT COST	465.10	6,198.00	3,991.60	64%	2,206.40
AUDIT EXPENSE	0.00	2,950.00	2,900.00	98%	50.00
EQUIP NP (\$1,000 TO \$4,999.99)	0.00	2,500.00	0.00	0%	2,500.00
SUPPLIES & MATER - NON	4.00	2,000.00	2,332.86	117%	(332.86)
REPAIRS & MAINT - NON PA	298.00	3,600.00	1,663.00	46%	1,937.00
VEHICLE MAINT- NON PART	203.63	1,500.00	700.99	47%	799.01
OTHER OPERATING - NON	797.57	2,000.00	2,340.44	117%	(340.44)
COMPUTER SOFTWARE-NON PART	0.00	0.00	155.92	0%	(155.92)
TOTAL EXPENDITURES	69,463.45	908,379.00	577,799.82	64%	330,579.18
EXCESS REVENUE OVER EXP	1,427.27	0.00	(102,135.90)	0%	102,135.90

**Balance Sheet
As of 2/28/2017**

LUMPKIN COUNTY BOARD OF HEALTH (093)

Assets

Current Assets

101-000-000	CASH IN BANK	\$	451,368.87	
110-000-000	PETTY CASH	\$	100.00	
111-000-000	CHANGE FUND	\$	<u>150.00</u>	
	Total Current Assets:			\$ 451,618.87

Fixed Assets

140-000-000	EQUIPMENT ASSETS	\$	<u>12,473.16</u>	
	Total Fixed Assets:			\$ <u>12,473.16</u>

Total Assets: \$ 464,092.03

Liabilities

Current Liabilities

231-000-000	DUE TO DPH	\$	23,213.79	
260-000-000	EQUIPMENT ACCRUED	\$	<u>12,473.16</u>	
	Total Current Liabilities:			\$ <u>35,686.95</u>

Total Liabilities: \$ 35,686.95

Fund Balances

280-000-000	Retained Earnings-Current Year	\$	-102,135.90	
280-000-000	OPERATING FUND BALANCE	\$	<u>530,540.98</u>	

Total Fund Balances: \$ 428,405.08

Total Liabilities & Fund Balances: \$ 464,092.03