

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



**HILLIARD & MILTON, LLC**

Certified Public Accountants  
Certified Internal Auditors  
Certified Government Auditing Professionals

**LAURENS COUNTY PUBLIC HEALTH CENTER**

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# HILLIARD & MILTON, LLC

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Certified Government Auditing Professionals  
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## INDEPENDENT AUDITOR'S REPORT

Thomas E. Craft, Jr., M.D.  
District Health Director  
District 5, Unit 1  
2121-B Bellevue Road  
Dublin, Georgia 31021

### ***Report on the Financial Statements***

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

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these component unit financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

### ***Opinions***

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

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 8 and the schedules identified in the Required Supplementary Information section of the accompanying table of contents be presented to supplement the basic component unit financial statements. Such information, although not a part of the basic component unit financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic component unit financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic component unit financial statements, and other knowledge we obtained during our audit of the basic component unit financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Laurens County Public Health Center's basic financial statements. The financial information listed as supplemental information in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements. The supplemental information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic component unit financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic component unit financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic component unit financial statements or to the basic component unit financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 30, 2019, on our consideration of the Center's internal control structure over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



McRae-Helena, Georgia

August 30, 2019

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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

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**Financial Highlights**

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- The Center's total net position increased \$384,889, or 12.96% over the course of the year's operations. Revenues totaled approximately \$9,541,000 while total expenses were approximately \$9,156,000.
- Operating grants and contributions decreased 4.66% from fiscal year 2018. This decrease was due to grant-in-aid revenue which decreased 3.33% between years to \$5,759,702 from \$5,958,335 for fiscal year 2019 and 2018, respectively.
- Charges for services and general revenues decreased 20.90% between years to \$1,508,546 from \$1,907,019 for fiscal years 2019 and 2018, respectively. This decrease was primarily due to a decrease in other fees of approximately \$398,000.
- The Centers operating expenses in fiscal year 2019 were approximately \$269,000 higher than fiscal year 2018. This increase was primarily due to an increase in intra/inter agency of \$307,000 less increases in other operating of approximately \$124,000.
- The Center's financial stability from year-to-year is somewhat dependent on its ability to carry over patient-generated fees from one fiscal year into the following fiscal year to meet total annual funding requirements. The State allows the Center to re-budget and spend carry over funds in the year subsequent to receipt. Administrative claiming is included as this type of funding. The administrative claiming income is designed to obtain Medicaid reimbursement for administrative costs for non-clinical, population-based services attributable to those who are Medicaid eligible.

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**Overview of the Financial Statements**

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This discussion and analysis is intended to serve as an introduction to the Center's financial statements, which is comprised of the basic financial statements and the notes to the financial statements. The financial statements also include notes that explain in more detail some of the information in the financial statements. Since the Center is comprised of a single general fund, no fund level financial statements are shown. However, this report contains other supplemental information concerning the individual program statements as required by the Georgia Department of Public Health (DPH).

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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**Required Financial Statements**

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**Government-wide Statements**

The government-wide statements report information about the Center as a whole. The Statement of Net Position (page 9) offers short and long-term financial information about the Center. The Statement of Net Position includes all of the Center's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for evaluating the capital structure of the Center and assessing the liquidity and financial flexibility of the Center. The Statement of Net Position is prepared using accounting methods similar to private sector companies.

The Statement of Activities (page 10) accounts for all of the current year revenues and expenditures. The Statement of Activities measures the success of the Center's operations over the past year and can be used to determine whether the Center has successfully recovered all of its costs through client fees, county funding and grant-in-aid revenues.

**Fund Financial Statements**

Fund financial statements of the Center consists of the following:

- Governmental funds (pages 11, 13 and 14) - The Center's basic services are included in a governmental fund, which focuses on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statement provides a detailed short-term view that helps you determine whether or not there are more or fewer financial resources that can be spent in the near future to finance the Center's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information (pages 12 and 15) which explains the relationship (or differences) between them.
- Program activities (pages 41-42) - The Center's basic public health services are included as required supplementary information which details the financial inflows and outflows of the program as a means of judging stewardship with DPH budgetary requirements. The individual program statements (pages 45-89) provide more detailed information about the Center's services. The individual program statements are accounting devices that the Center uses to keep track of specific sources of funding and spending for particular purposes and are required by DPH.
- Schedule of Independent Auditor's Proposed Financial Settlement (pages 90-91) - This schedule identifies funds due to or due from DPH for each contract/program that was completed during the audit period.
- Schedule of State Contractual Assistance (pages 92-93) - This schedule presents all revenues and expenditures of grant-in-aid and/or contracts as required by DPH. It also presents the amounts due to or due from DPH for each applicable program as of June 30, 2019.



**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Financial Analysis of the Center**

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

**Net Position**

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

	<b>FY 2019</b>	<b>FY 2018</b>	<b>Change</b>
Cash and equivalents	\$ 3,697,700	\$ 4,645,994	\$ (948,294)
Accounts receivable	101,845	83,010	18,835
Due from Department of Public Health	1,236,497	805,647	430,850
Capital assets, net of accumulated depreciation	276,034	310,156	(34,122)
Deferred outflow of resources	1,921,403	1,394,704	526,699
Total assets and deferred outflow of resources	<u>7,233,479</u>	<u>7,239,511</u>	<u>(6,032)</u>
Other liabilities	571,797	368,266	203,531
Due to Department of Public Health	301,221	297,654	3,567
Proportionate share of collective net pension liability	4,966,703	4,939,436	27,267
Proportionate share of collective net OPEB liability	2,415,437	4,089,266	(1,673,829)
Deferred inflows of resources	1,562,668	514,125	1,048,543
Total liabilities and deferred inflow of resources	<u>9,817,826</u>	<u>10,208,747</u>	<u>(390,921)</u>
Net investment in capital assets	276,034	310,156	(34,122)
Net position - restricted	1,054,043	1,780,478	(726,435)
Net position - unrestricted	(3,914,424)	(5,059,870)	1,145,446
Total net position	<u>\$ (2,584,347)</u>	<u>\$ (2,969,236)</u>	<u>\$ 384,889</u>

As can be seen from this table, net position increased approximately \$385,000 to \$(2,584,347) in fiscal year 2019 up from \$(2,969,236) in fiscal year 2018. The increase in net position was primarily due to the results of current year operations (summarized below). Cash decreased approximately \$948,000 due to current year operations and resulting decreases in total liabilities from the prior year end.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Changes in Net Position**

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

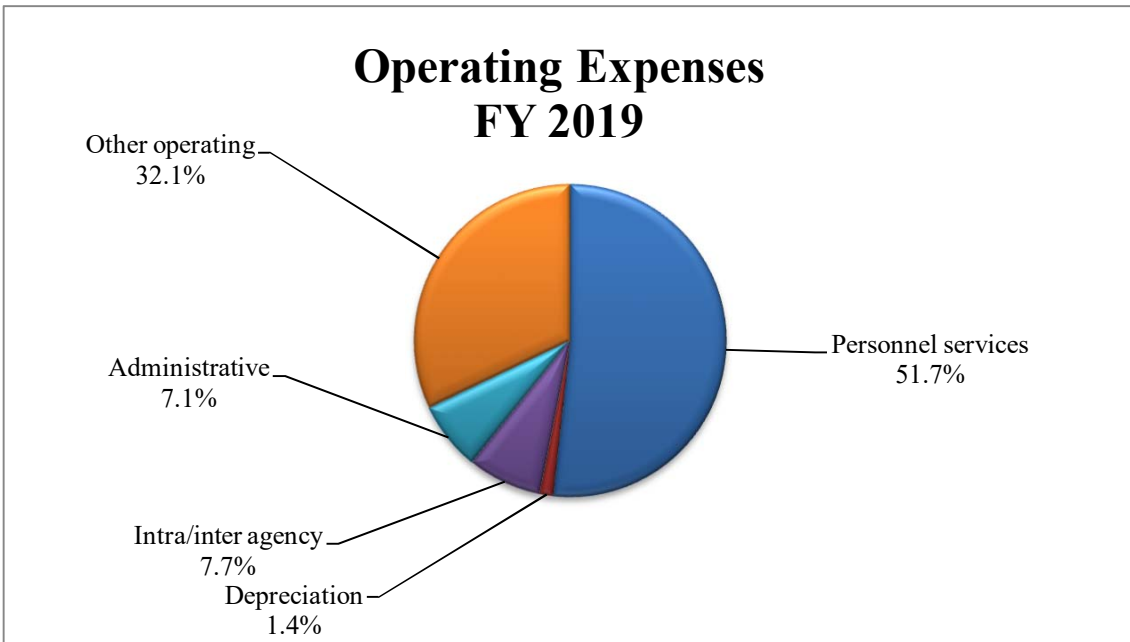
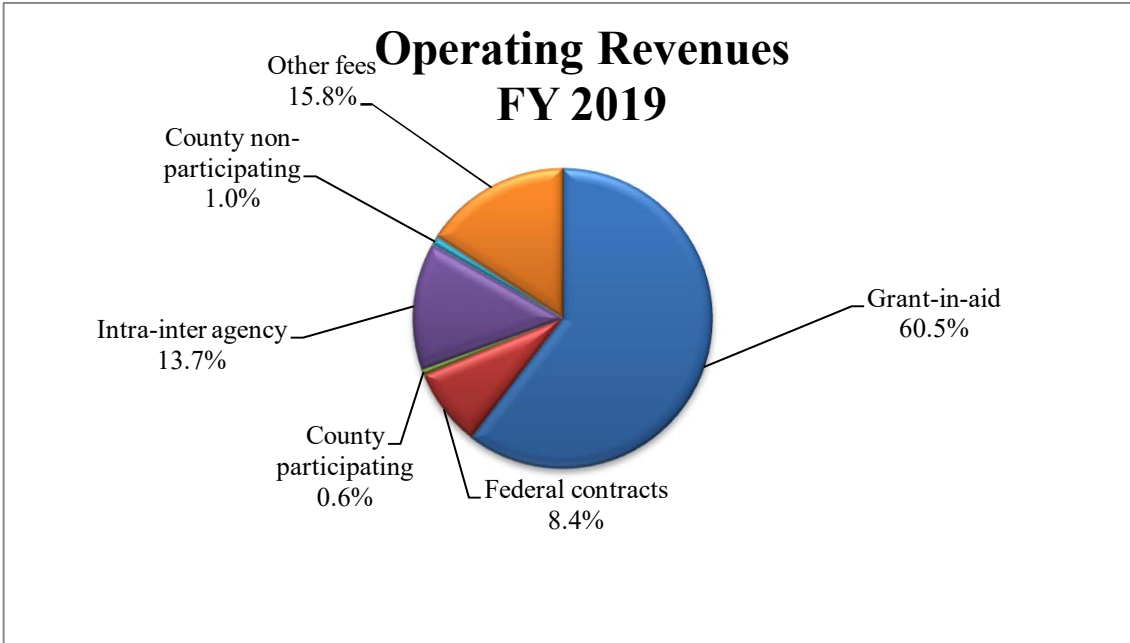
	<u>FY 2019</u>	<u>FY 2018</u>	<u>Change</u>
Revenues:			
Grant-in-aid	\$ 5,759,702	\$ 5,958,335	\$ (198,633)
Federal contracts	806,081	973,080	(166,999)
County participating	59,428	59,428	-
County non-participating	95,167	95,167	-
Other income and fees	1,465,562	1,867,832	(402,270)
Intra/inter agency	1,311,757	1,331,175	(19,418)
Donations	5,101	4,750	351
Other local funds	37,883	34,437	3,446
Total revenues	<u>9,540,681</u>	<u>10,324,204</u>	<u>(783,523)</u>
Expenditures:			
Personnel services	4,740,934	4,645,432	(95,502)
Depreciation	130,102	169,832	39,730
Equipment	1,215	18,348	17,133
Administrative cost allocation	650,573	851,509	200,936
Intra/inter agency	704,531	397,486	(307,045)
Other operating	2,928,437	2,803,853	(124,584)
Total expenditures	<u>9,155,792</u>	<u>8,886,460</u>	<u>(269,332)</u>
Change in net position	384,889	1,437,744	(1,052,855)
Prior period adjustment - GASB 75	-	(4,330,265)	4,330,265
Net position - beginning	<u>(2,969,236)</u>	<u>(76,715)</u>	<u>(2,892,521)</u>
Net position - ending	<u>\$ (2,584,347)</u>	<u>\$ (2,969,236)</u>	<u>\$ 384,889</u>

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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The following graphs illustrate the breakout of the Center's operating revenues and expenses by major category as presented in the Statement of Activities.



**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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**Budgetary Highlights**

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The Center adopts an annual Operating Budget. The Operating Budget includes proposed expenses and the means of financing them. The Center's operating budget remains in effect the entire year. Budgeted amounts are as originally adopted and as amended by the Center. Individual amendments were approved by the Board of Health and DPH. Expenditures that exceed the budgeted amounts by more than ten percent (10%) require approval of DPH for reimbursement. All capital investments other than donations must be budgeted. The Center submits revisions of the budget as required to DPH. Appropriations lapse at the end of the applicable grant or contract fiscal year. Differences between actual and budgeted revenues from current year operations was \$908,026.

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**Economic Factors and Next Year's Budget**

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

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**Requests For Information**

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This financial report is designed to provide a general overview of the Center's finances. Questions concerning any information provided in this report or request for additional financial information should be addressed to the District Administrator, South Central Health District, 2121-D Bellevue Road, Dublin, Georgia 31021.

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

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and equivalents	\$ 3,697,700
Accounts receivable	101,845
Due from Department of Public Health	1,236,497
Capital assets, net of accumulated depreciation of \$1,549,227	276,034
Total assets	5,312,076
<b>DEFERRED OUTFLOWS OF RESOURCES (Note III. F and G.)</b>	<b>1,921,403</b>
<b>LIABILITIES</b>	
Current liabilities -	
Accounts payable	204,531
Compensated absences	73,453
Due to Department of Public Health	301,221
	579,205
Long-term liabilities -	
Compensated absences	293,813
Proportionate share of collective net pension liability	4,966,703
Proportionate share of collective net OPEB liability	2,415,437
Total liabilities	8,255,158
<b>DEFERRED INFLOWS OF RESOURCES (Note III. F and G.)</b>	<b>1,562,668</b>
<b>NET POSITION</b>	
Net investment in capital assets	276,034
Restricted	1,054,043
Unrestricted	(3,914,424)
Total net position	<b>\$ (2,584,347)</b>

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

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

<u>Functions</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenue (Expense) and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Total Governmental Activities</u>
Governmental activities -				
Public health services	\$ 9,155,792	\$ 1,474,397	\$ 6,711,543	\$ (969,852)
General revenues -				
Intra/inter agency				1,311,757
Donations				5,101
Other local funds				37,883
Total general revenues				<u>1,354,741</u>
Change in net assets				384,889
Net position - beginning				<u>(2,969,236)</u>
Net position - ending				<u>\$ (2,584,347)</u>

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

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

	<b>General Fund</b>
<b>ASSETS</b>	
Cash and equivalents	\$ 3,697,700
Accounts receivable	101,845
Due from Department of Public Health	1,236,497
Total assets	\$ 5,036,042
<b>LIABILITIES AND FUND BALANCE</b>	
Liabilities -	
Accounts payable	\$ 204,531
Due to Department of Public Health	301,221
Total liabilities	505,752
Fund balances:	
Restricted -	
Prior year program income	1,054,043
Unassigned	3,476,247
Total fund balances	4,530,290
Total liabilities and fund balances	\$ 5,036,042

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

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

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

Total governmental fund balance	\$ 4,530,290
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.	276,034
Some liabilities, including net pension obligation, are not due and payable in the current period and, therefore, are not reported in the	
Proportionate share of collective net pension liability	(4,966,703)
Proportionate share of collective net OPEB liability	(2,415,437)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the	
Deferred outflow of employer contributions after the measurement date	1,437,055
Deferred outflows of resources - changes in proportion and differences between employer contributions and proportionate share of contributions	484,348
Deferred inflows of resources related to pensions	(162,175)
Deferred inflows of resources related to OPEB	(1,400,493)
Certain liabilities, such as compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds	(367,266)
Net position of governmental activities	\$ (2,584,347)

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



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

	<b>General Fund</b>
<b>REVENUES</b>	
DPH - grant-in-aid	\$ 5,759,702
Federal contracts	806,081
Contracts - private	145,760
County participating	59,428
County non-participating	95,167
EPSDT fees	23,865
Environmental fees	116,631
Family planning fees	36,639
Vital records fees	125,808
Outpatient client fees	618,454
Outpatient Medicare fees	18,103
Medicaid fees	166,944
Private insurance	117,253
Administrative claiming	96,105
Other local funds	37,883
Donations	5,101
Intra/inter agency	1,311,757
Total revenues	9,540,681
<b>EXPENDITURES</b>	
Personnel services:	
Salaries	3,732,942
Fringe benefits	2,045,635
	5,778,577
Equipment	97,195
Administrative cost allocation	650,573
Intra/inter agency	704,531
Other operating:	
Travel	254,818
All other operating	2,673,619
	2,928,437
Total expenditures	10,159,313
Net change in fund balance	\$ (618,632)

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

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

	<u>Restricted</u>	<u>Unassigned</u>	<u>Total</u>
<b>FUND BALANCE - RESTRICTED</b>			
Fund balance - beginning of year	\$ 1,780,478	\$ 3,368,444	\$ 5,148,922
Additions:			
Local fees and funds carried forward	1,054,043	-	1,054,043
Excess county non-participating funds carried forward	-	94,595	94,595
Other local funds carried forward	-	19,081	19,081
Deductions:			
Transfer from fund balance restricted to prior year program income	(1,780,478)	-	(1,780,478)
Transfer as other financing source	-	(5,873)	(5,873)
Fund balance - end of year	<u>\$ 1,054,043</u>	<u>\$ 3,476,247</u>	<u>\$ 4,530,290</u>

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

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

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

Net change in fund balance - total governmental funds	\$	(618,632)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$	95,980	
Depreciation expense		(130,102)	(34,122)

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

Pension contributions	809,569	
Cost of benefits earned net of employee contributions (pension expense)	(523,307)	286,262

Net OPEB obligations are recognized as paid in the governmental funds but recognized as the expense is incurred in the statement of activities	838,456
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In the statement of activities, certain operating expenses - compensated absences (vacations) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts actually paid).

Compensated absences 6/30/2019	\$	367,266	
Compensated absences 6/30/2018		280,191	(87,075)

Change in net position of governmental activities	\$	384,889
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The accompanying independent auditor's report and notes to financial statements are an integral part of these financial statements.

# LAURENS COUNTY PUBLIC HEALTH CENTER

## Notes to Financial Statements

June 30, 2019

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### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting entity

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

The Laurens County Board of Health d/b/a Laurens County Public Health Center (Center) is a fiscal component unit of Laurens County, Georgia. The Center provides various health services for citizens in Laurens County, Georgia under a contract with the Georgia Department of Public Health (DPH). Under this contractual agreement DPH provides certain administrative and other services to the Center in addition to the grant-in-aid funding. These services are funded through other Governmental entities or directly by DPH and therefore the value of these services is not reflected in these financial statements. Based on the contract with DPH, fixed assets cannot be disposed of without approval of DPH. In the event the Center was to dissolve, all fixed assets would return to Laurens County, Georgia, DPH, or to the donating agency. All fixed assets are owned either by Laurens County, Georgia, DPH, or the donating agency.

Laurens County is designated the lead county for District 5.1, South Central Health District. As such, the funds for the district programs are received and disbursed from the Center for the benefit of all the counties in the district. The counties included in the district include Bleckley, Dodge, Johnson, Montgomery, Pulaski, Telfair, Treutlen, Wheeler and Wilcox counties. The Center's financial statements include all the accounts of the Center functions and activities. There are no component units.

#### B. Government-wide and fund financial statements

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

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

Donations, intra/inter agency revenues, and certain other income not properly included among program revenues are reported instead as general revenues.

# LAURENS COUNTY PUBLIC HEALTH CENTER

## Notes to Financial Statements

June 30, 2019

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### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Governmental fund financial statements are reported using the *current financial resources management focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Center considers revenues to be available if they are collected within 30 days 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.

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

The Center reports the following governmental fund –

The *general fund* is the Center's primary operating fund. It accounts for all financial resources of the component unit government, except those required to be accounted for in another fund.

The Center has no proprietary or fiduciary funds.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide statements to the extent those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Amounts reported as *program revenues* include 1.) charges to customers for services and events provided, and 2.) grant-in-aid from DPH. Intra/inter agency revenues are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all donations and other miscellaneous receipts.

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

##### 1. Deposits and investments

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

##### 2. Accounts receivable and due from DPH

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

# LAURENS COUNTY PUBLIC HEALTH CENTER

## Notes to Financial Statements

June 30, 2019

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### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

##### 3. Capital assets

Capital assets include equipment and various furniture and fixtures purchased during the performance of the Center's programs. Depreciation of capital assets is computed using the straight-line method. Equipment, furniture, and fixtures with cost in excess of \$5,000 and computer and related equipment are depreciated over a five-year life.

##### 4. Pensions

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

##### 5. Postemployment Benefits Other Than Pensions (OPEB)

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

##### 6. Compensated absences

Annual and sick leave costs are accrued as a liability as the benefits are earned. Employees can earn annual leave at the rate of ten (10) hours per month during the first five (5) years of employment; twelve (12) hours per month after five (5) through ten (10) years of employment; and fourteen (14) hours per month after ten (10) years of employment. There is no requirement that annual leave be taken, but the maximum accumulation is forty-five (45) days. At termination, employees are paid for any accumulated annual leave. The liability for accumulated annual leave at June 30, 2019 is estimated by management to be \$367,266. This amount includes \$26,099 in tax liabilities related to compensated absences.

Employees accumulate sick leave at the rate of ten (10) hours per month. The maximum permissible accumulation is ninety (90) days. Forfeited leave is accumulated and according to certain provisions can be utilized for extended major illnesses and retirement. No sick leave is paid upon employee termination.

Accumulated sick leave benefits have not been recorded as a liability because these benefits are paid only upon the illness of an employee, and the amount of such payments cannot be reasonably estimated.

# LAURENS COUNTY PUBLIC HEALTH CENTER

## Notes to Financial Statements

June 30, 2019

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### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

##### 7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents and acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

##### 8. Fund Equity

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

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

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

# LAURENS COUNTY PUBLIC HEALTH CENTER

## Notes to Financial Statements

June 30, 2019

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### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

##### 9. Net position flow assumption

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

##### 10. Fund balance flow assumptions

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

##### 11. Administrative cost allocation

Administrative costs incurred in Program 195 – District Administration are allocated quarterly to all other programs. The rate is based on the prior year budget and is calculated by totaling the gross cost of all programs and dividing that value by the total district operations budget. The cost allocation plan does not increase total costs but provides for their identification and equitable distribution among all programs.

#### E. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### A. Budgets and budgetary accounting

The Center prepares a budget for the fiscal year prior to the beginning of the fiscal year based on the clients served and funding available from DPH and other sources. The budget is submitted to DPH for approval. Expenditures that exceed the budgeted amounts by more than ten percent (10%) require approval of DPH for reimbursement. All capital investments other than donations must be budgeted. The Center submits revisions of the budget as required to DPH. Appropriations lapse at the end of the applicable grant or contract fiscal year.



LAURENS COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

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**II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Budgets and budgetary accounting**

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

**III. DETAILED NOTES TO ALL FUNDS**

**A. Custodial credit risk – deposits**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. At June 30, 2019, the carrying amount of the Center's bank deposits was \$3,696,936 and the bank balance was \$3,964,479. The Center also had an imprest petty cash fund of \$764. As of June 30, 2019, the Center did not have any balances exposed to custodial credit risk as uninsured and uncollateralized by GASB pronouncements.

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

As of June 30, 2019, the amounts due from (to) the Department of Public Health follows:

Amount due from DPH:

Program 001 - May and June reimbursement request	\$ 660,157
Program 007 - June reimbursement request	6,148
Program 009 - June reimbursement request	63
Program 024 - May and June reimbursement request	55,094
Program 027 - May and June reimbursement request	8,333
Program 031 - May and June reimbursement request	27,370
Program 044 - June reimbursement request	2,937
Program 056 - June reimbursement request	6,324
Program 066 - June reimbursement request	3,425
Program 094 - June reimbursement request	9,915
Program 112 - May and June reimbursement request	51,359
Program 208 - June reimbursement request	21
Program 270 - June reimbursement request	42,411
Program 280 - May and June reimbursement request	2,114
Program 291 - May and June reimbursement request	10,010
Program 301 - June reimbursement request	113,160

LAURENS COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

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**III. DETAILED NOTES TO ALL FUNDS**

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

Amount due from DPH: (continued)

Program 329 - June reimbursement request	5,275
Program 367 - June reimbursement request	5,226
Program 401 - May and June reimbursement request	116,272
Program 405 - May and June reimbursement request	8,001
Program 409 - June reimbursement request	37,961
Program 460 - May and June reimbursement request	4,023
Program 461 - June reimbursement request	7,373
Program 464 - June reimbursement request	2,330
Program 466 - June reimbursement request	4,525
Program 543 - June reimbursement request	7,781
Program 566 - June reimbursement request	14,393
Program 595 - May and June reimbursement request	5,244
Program 599 - May and June reimbursement request	7,036
Program 643 - June reimbursement request	<u>12,216</u>

Amount due from DPH \$ 1,236,497

Amount due to DPH:

Program 001 - Adjustment for initial operating advance	\$ 95,017
Program 007 - Adjustment for initial operating advance	1,080
Program 009 - Adjustment for initial operating advance	360
Program 024 - Adjustment for initial operating advance	17,481
Program 027 - Adjustment for initial operating advance	4,344
Program 031 - Adjustment for initial operating advance	7,650
Program 066 - Adjustment for initial operating advance	1,613
Program 112 - Adjustment for initial operating advance	21,143
Program 270 - Adjustment for initial operating advance	34,912
Program 280 - Adjustment for initial operating advance	1,350
Program 283 - Adjustment for initial operating advance	368
Program 301 - Adjustment for initial operating advance	16,495
Program 367 - Adjustment for initial operating advance	1,291
Program 401 - Adjustment for initial operating advance	23,407
Program 405 - Adjustment for initial operating advance	756

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Notes to Financial Statements**

**June 30, 2019**

**III. DETAILED NOTES TO ALL FUNDS**

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

Amount due to DPH: (continued)

Program 409	- Adjustment for initial operating advance	38,830
Program 460	- Adjustment for initial operating advance	1,900
Program 461	- Adjustment for initial operating advance	3,910
Program 464	- Adjustment for initial operating advance	1,698
Program 466	- Adjustment for initial operating advance	5,850
Program 543	- Adjustment for initial operating advance	7,781
Program 566	- Adjustment for initial operating advance	7,724
Program 590	- Adjustment for initial operating advance	962
Program 599	- Adjustment for initial operating advance	5,254
Program 627	- Adjustment for initial operating advance	45

Amount due to DPH	\$ 301,221
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Amount due from (to) DPH, net	\$ 935,276
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**C. Related Party**

During the year the Center received County participating and non-participating revenues of \$59,428 and \$95,167, respectively, from Laurens County, Georgia.

**D. Capital Assets**

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

	Balance June 30, 2018	Increase	Decrease	Balance June 30, 2019
Equipment and vehicles	\$ 1,763,386	\$ 95,980	\$ (34,105)	\$ 1,825,261
Accumulated depreciation	(1,453,230)	(130,102)	34,105	(1,549,227)
Governmental activities -				
Capital assets, net	\$ 310,156	\$ (34,122)	\$ -	\$ 276,034

LAURENS COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

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**III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**

**E. Fund Equity**

**Fund Balances:**

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

**General Fund -**

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

\$ 1,054,043

**F. Retirement Benefits**

***General Information about the Employees' Retirement System***

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

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

Under the old plan, the new plan, and 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.

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Notes to Financial Statements**

**June 30, 2019**

**III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**

**F. Retirement Benefits**

*Contributions:* Member contributions under the old plan are 4% of annual compensation, up to \$4,200, plus 6% of annual compensation in excess of \$4,200. Under the old plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the new plan and GSEPS are 1.25% of annual compensation. The Agency's total required contribution rate for the year ended June 30, 2019 was 24.78% of annual covered payroll for old and new plan members and 21.78% for GSEPS members. The rates include the annual actuarially determined employer contribution rate of 24.66% of annual covered payroll for old and new plan members and 21.66% for GSEPS members, plus a 0.12% adjustment for the HB 751 one-time benefit adjustment of 3% to retired state employees. The Center's contributions to ERS totaled \$809,569 for the year ended June 30, 2019. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

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

At June 30, 2019, the Center reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2017. An expected total pension liability as of June 30, 2018 was determined using standard roll-forward techniques. The Center's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2018. At June 30 2018, the Employer's proportion was 0.120814%, which was an increase (decrease) of (.000807%) from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Center recognized pension expense of \$523,307. At June 30, 2019, the Agency 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	\$ 154,474	\$ -
Changes of assumptions	233,995	-
Net difference between projected and actual earnings on pension plan investments	-	114,457
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	47,718
Employer contributions subsequent to the measurement date	809,569	-
Total	\$ 1,198,038	\$ 162,175

LAURENS COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

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**III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**

**F. Retirement Benefits**

The Center's contributions subsequent to the measurement date of \$809,569 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2020	\$ 333,129
2021	134,571
2022	(190,265)
2023	(51,141)
2024	-
Thereafter	-

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

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

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

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

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Notes to Financial Statements**

**June 30, 2019**

**III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**

**F. Retirement Benefits**

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

<u>Asset class</u>	<u>Target allocation</u>	<u>Long-term expected real rate of return</u>
Fixed income	30.00 %	(0.50) %
Domestic large equities	37.20	9.00
Domestic mid equities	3.40	12.00
Domestic small equities	1.40	13.50
International developed market equities	17.80	8.00
International emerging market equities	5.20	12.00
Alternatives	5.00	10.50
Total	<u>100.00 %</u>	

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

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

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

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Notes to Financial Statements**

**June 30, 2019**

**III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**

**F. Retirement Benefits**

	1% Decrease (6.30%)	Current discount rate (7.30%)	1% Increase (8.30%)
Employer's proportionate share of the net pension liability	\$ 7,064,407	\$ 4,966,703	\$ 3,179,406

***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](http://www.ers.ga.gov/financials).

**G. Other Postemployment Benefits**

***General Information about the State OPEB Fund***

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

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

**Contributions:** As established by the Board, the State OPEB Fund is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur. Contributions to the State OPEB Fund from the Employer Agency were \$627,486 for the year ended June 30, 2019. Active employees are not required to contribute to the State OPEB Fund.



# LAURENS COUNTY PUBLIC HEALTH CENTER

## Notes to Financial Statements

June 30, 2019

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### III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

#### G. Other Postemployment Benefits

##### *General Information about the SEAD-OPEB Plan*

**Plan description:** SEAD-OPEB was created in 2007 by the Georgia General Assembly to amend Title 47 of the O.C.G.A., relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of the Employees' Retirement System of Georgia (ERS), the Legislative Retirement System (LRS), and the Georgia Judicial Retirement System (GJRS). The plan is a cost-sharing multiple-employer defined benefit other postemployment benefit plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 74, Financial Reporting for Postemployment Benefit Plans other than OPEB Plans. The SEAD-OPEB trust fund accumulates the premiums received from the aforementioned retirement plans, including interest earned on deposits and investments of such payments.

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

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

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

At June 30, 2019, the Center reported a liability (asset) of \$2,415,437 for its proportionate share of the net OPEB liability for State OPEB Fund \$2,833,596 and SEAD-OPEB (\$418,159). The net OPEB liability (asset) was measured as of June 30, 2018. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2017. An expected total OPEB liability (asset) as of June 30, 2018 was determined using standard roll-forward techniques. The Center's proportion of the net OPEB liability (asset) for the State OPEB Fund was actuarially determined based on employer contributions during the fiscal year ended June 30, 2018. The Center's proportion of the net OPEB liability (asset) for the SEAD-OPEB Plan was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2018.

At June 30, 2018, the Center's State OPEB Fund proportion was 0.108335%, which was an increase (decrease) of (0.002043)% from its proportion measured as of June 30, 2017. At June 30, 2018, the Center's SEAD-OPEB Plan proportion was 0.154504%, which was an increase (decrease) of (0.002384)% from its proportion measured as of June 30, 2017.

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Notes to Financial Statements**

**June 30, 2019**

**III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**

**G. Other Postemployment Benefits**

For the year ended June 30, 2019, the Center recognized OPEB expense (benefit) of \$(179,060) for the State OPEB Fund and \$(31,910) for the SEAD-OPEB Plan. At June 30, 2019, the Center reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>State OPEB Fund</u>		<u>SEAD-OPEB Plan</u>	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 222,863	\$ 4,569	\$ -
Changes of assumptions	-	1,027,135	21,484	-
Net difference between projected and actual earnings on OPEB plan investments	65,500	-	-	69,130
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	81,365	4,326	-
Employer contributions subsequent to the measurement date	<u>627,486</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 692,986</u>	<u>\$ 1,331,363</u>	<u>\$ 30,379</u>	<u>\$ 69,130</u>

The Center's contributions subsequent to the measurement date of \$627,486 for State OPEB Fund are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>State OPEB Fund</u>	<u>SEAD-OPEB Plan</u>
Year ended June 30:		
2020	\$ (411,178)	\$ (2,826)
2021	(411,178)	(9,031)
2022	(341,926)	(21,119)
2023	(101,581)	(5,775)
2024	-	-
Thereafter	-	-

LAURENS COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

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**III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**

**G. Other Postemployment Benefits**

*Actuarial assumptions:*

**State OPEB Fund:**

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

Inflation	2.75%
Salary increases	3.25 – 7.00%, including inflation
Long-term expected rate of return	7.30%, compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate	
Pre-Medicare Eligible	7.50%
Medicare Eligible	5.50%
Ultimate trend rate	
Pre-Medicare Eligible	4.75%
Medicare Eligible	4.75%
Year of Ultimate trend rate	
Pre-Medicare Eligible	2028
Medicare Eligible	2022

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale BB as follows:

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

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

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

LAURENS COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

G. Other Postemployment Benefits

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

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

<u>Asset class</u>	<u>Target allocation</u>	<u>Long-term expected real rate of return</u>
Fixed income	30.00 %	(0.50) %
Domestic stocks - large cap	37.20 %	9 %
Domestic stocks - mid cap	3.40 %	12 %
Domestic stocks - small cap	1.40 %	13.5 %
International stocks - developed markets	17.80 %	8 %
International stocks - emerging markets	5.20 %	12 %
Alternatives	5.00 %	10.5 %
	<u>100.00 %</u>	

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

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Notes to Financial Statements**

**June 30, 2019**

**III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**

**G. Other Postemployment Benefits**

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

	<u>1% Decrease (4.22%)</u>	<u>Current discount rate (5.22%)</u>	<u>1% Increase (6.22%)</u>
Net OPEB liability (asset)	\$ 3,366,412	\$ 2,833,596	\$ 2,393,392

*Sensitivity of the Employer Agency’s proportionate share of the net OPEB liability to changes in the healthcare cost trend rates:* The following presents the Employer Agency’s proportionate share of the net OPEB liability, as well as what the Employer Agency’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:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
Net OPEB liability (asset)	\$ 2,337,518	\$ 2,833,596	\$ 3,440,319

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

LAURENS COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2019

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III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

G. Other Postemployment Benefits

*Actuarial assumptions:*

**SEAD-OPEB Plan:**

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

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

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

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

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

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Notes to Financial Statements**

**June 30, 2019**

**III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**

**G. Other Postemployment Benefits**

Asset class	Target allocation	Long-term expected real rate of return
Fixed income	30.00 %	(0.50) %
Domestic large equities	37.20	9.00
Domestic mid equities	3.40	12.00
Domestic small equities	1.40	13.50
International developed market equities	17.80	8.00
International emerging market equities	5.20	12.00
Alternatives	5.00	10.50
Total	100.00 %	

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

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

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

	1% Decrease (6.30%)	Current discount rate (7.30%)	1% Increase (8.30%)
Employer's proportionate share of the net OPEB liability (asset)	\$ (225,302)	\$ (418,159)	\$ (576,237)

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

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Notes to Financial Statements**

**June 30, 2019**

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**IV. OTHER INFORMATION**

**A. Contingencies**

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

**B. Other**

The Center receives 50.85% of its direct funding, including other financing sources, through DPH. This funding is subject to program compliance audits by DPH or its designee. The amount, if any, of expenditures which may be disallowed by DPH, cannot be determined at this time, although the Center expects such amounts, if any, to be immaterial.

**V. SUBSEQUENT EVENTS**

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



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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's proportion of the net pension liability	0.120814%	0.121621%	0.124472%	0.128204%	0.130934%
Employer's proportionate share of the net pension liability	\$ 4,966,703	\$ 4,939,436	\$ 5,888,048	\$ 5,194,054	\$ 4,910,834
Employer's covered - employee payroll during the measurement period	\$ 3,506,393	\$ 3,389,191	\$ 3,265,213	\$ 3,252,810	\$ 3,235,505
Employer's proportionate share of the net pension liability as a percentage of its covered - employee payroll	141.65%	145.74%	180.33%	159.68%	151.78%
Plan fiduciary net position as a percentage of the total pension liability	76.68%	76.33%	72.34%	76.20%	77.99%
	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Employer's proportion of the net pension liability					
Employer's proportionate share of the net pension liability					
Employer's covered - employee payroll during the measurement period					
Employer's proportionate share of the net pension liability as a percentage of its covered - employee payroll					
Plan fiduciary net position as a percentage of the total pension liability					

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

Refer to Notes to Required Supplementary Information

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 809,569	\$ 764,650	\$ 740,127	\$ 715,432	\$ 665,303
Contributions in relation to the contractually required contribution	<u>809,569</u>	<u>764,650</u>	<u>740,127</u>	<u>715,432</u>	<u>665,303</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Center's covered - employee payroll	<u>\$ 3,732,942</u>	<u>\$ 3,506,393</u>	<u>\$ 3,389,191</u>	<u>\$ 3,265,213</u>	<u>\$ 3,252,810</u>
Contributions as a percentage of covered - employee payroll	<u>21.69%</u>	<u>21.81%</u>	<u>21.84%</u>	<u>21.91%</u>	<u>20.45%</u>
	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Contractually required contribution	\$ 544,246				
Contributions in relation to the contractually required contribution	<u>544,246</u>				
Contribution deficiency (excess)	<u>\$ -</u>				
Center's covered - employee payroll	<u>\$ 3,235,505</u>				
Contributions as a percentage of covered - employee payroll	<u>16.82%</u>				

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

Refer to Notes to Required Supplementary Information

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

	Employer's proportion of the net OPEB liability	Employer's proportionate share of the net OPEB liability	Employer's covered payroll	Employer's proportionate share of the net OPEB liability as a percent of covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
<b><u>State OPEB Fund</u></b>					
2019	0.108335%	\$ 2,833,596	\$ 3,506,393	80.81%	31.48%
2018	0.110378%	\$ 4,497,026	\$ 3,389,191	132.69%	17.34%
2017					
2016					
2015					
2014					
2013	Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.				
2012					
2011					
2010					
<b><u>SEAD-OPEB Plan</u></b>					
2019	0.154054%	\$ (418,159)	\$ 2,138,904	-19.55%	129.46%
2018	0.156888%	\$ (407,760)	\$ 2,284,699	-17.85%	130.17%
2017					
2016					
2015					
2014					
2013	Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.				
2012					
2011					
2010					

Refer to Notes to Required Supplementary Information

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

	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percentage of covered payroll
<b><u>State OPEB Fund</u></b>					
2019	\$ 627,486	\$ 627,486	\$ -	\$ 3,732,942	16.81%
2018	\$ 543,379	\$ 543,379	\$ -	\$ 3,506,393	15.50%
2017	\$ 549,903	\$ 549,903	\$ -	\$ 3,389,191	16.23%
2016					
2015					
2014					
2013	Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.				
2012					
2011					
2010					
<b><u>SEAD-OPEB Plan</u></b>					
2019	\$ -	\$ -	\$ -	Not available	0.00%
2018	\$ -	\$ -	\$ -	\$ 2,138,904	0.00%
2017	\$ -	\$ -	\$ -	\$ 2,284,699	0.00%
2016					
2015					
2014					
2013	Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.				
2012					
2011					
2010					

Refer to Notes to Required Supplementary Information

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues, Expenditures and Other Financing Sources (Uses) -**  
**Actual and Budget - General Fund**  
**Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
DPH - grant-in-aid	\$ 3,219,799	\$ 6,033,142	\$ 5,759,702	\$ (273,440)
Federal contracts	786,969	806,081	806,081	-
Contracts - private	145,000	137,707	145,760	8,053
County participating	59,428	59,428	59,428	-
County non-participating	95,167	95,167	95,167	-
EPSDT fees	18,344	18,344	23,865	5,521
Environmental fees	82,334	82,334	116,631	34,297
Family planning fees	37,635	37,635	36,639	(996)
Vital records fees	129,420	129,420	125,808	(3,612)
Outpatient client fees	80,832	467,267	618,454	151,187
Outpatient Medicare fees	30,338	21,638	18,103	(3,535)
Medicaid fees	67,266	107,778	166,944	59,166
Private insurance	72,588	72,588	117,253	44,665
Administrative claiming	193,202	193,202	96,105	(97,097)
Other local funds	1,516,073	17,257	37,883	20,626
Donations	-	4,956	5,101	145
Intra/inter agency	1,051,452	1,227,718	1,311,757	84,039
<b>Total revenues</b>	<b>7,585,847</b>	<b>9,511,662</b>	<b>9,540,681</b>	<b>29,019</b>
<b>OTHER FINANCING SOURCES</b>				
Transfer from fund balance - restricted				
prior year program income	756,113	901,471	1,780,478	879,007
Transfer from fund balance - unassigned	-	5,873	5,873	-
<b>Total revenues and other financing sources</b>	<b>\$ 8,341,960</b>	<b>\$ 10,419,006</b>	<b>\$ 11,327,032</b>	<b>\$ 908,026</b>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues, Expenditures and Other Financing Sources (Uses) -**  
**Actual and Budget - General Fund**  
**Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES</b>				
Personnel services:				
Salaries			\$ 3,732,942	
Fringe benefits			2,045,635	
	<u>\$ 4,874,965</u>	<u>\$ 5,820,478</u>	<u>5,778,577</u>	<u>\$ 41,901</u>
Equipment	<u>40,934</u>	<u>97,194</u>	<u>97,195</u>	<u>(1)</u>
Intra/inter agency	<u>136,742</u>	<u>704,532</u>	<u>704,531</u>	<u>1</u>
Administrative cost allocation	<u>517,265</u>	<u>651,428</u>	<u>650,573</u>	<u>855</u>
Other operating:				
Travel			254,818	
All other operating			2,673,619	
	<u>2,772,054</u>	<u>3,145,374</u>	<u>2,928,437</u>	<u>216,937</u>
Total expenditures	<u>8,341,960</u>	<u>10,419,006</u>	<u>10,159,313</u>	<u>259,693</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	1,167,719	<u>\$ 1,167,719</u>
<b>OTHER FINANCING (USES)</b>				
Transfer to fund balance - restricted prior year program income			(1,054,043)	
Transfer to fund balance - unassigned			<u>(113,676)</u>	
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>	

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER

Notes to Required Supplementary Information

June 30, 2019

**PENSIONS AND OTHER POST EMPLOYMENT BENEFITS**

**1. Changes of Assumptions**

**ERS Pension and SEAD-OPEB**

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

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

**State OPEB Fund**

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

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

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

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

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

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

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

# LAURENS COUNTY PUBLIC HEALTH CENTER

## Notes to Required Supplementary Information

June 30, 2019

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### **BUDGETS**

#### **1. Budgets and budgetary accounting**

The Center prepares a budget for the fiscal year prior to the beginning of the fiscal year based on the clients served and funding available from DPH and other sources. The budget is submitted to DPH for approval. Expenditures that exceed the budgeted amounts by more than ten percent (10%) require approval of DPH for reimbursement. All capital investments other than donations must be budgeted. The Center submits revisions of the budget as required to DPH. Appropriations lapse at the end of the applicable grant or contract fiscal year.

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



**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Actual and Budget - General Fund**  
**Program 001 - Public Health**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 1,543,310	\$ 1,581,028	\$ (37,718)
County participating	59,428	59,428	-
County non-participating	95,167	95,167	-
EPSDT fees	23,865	18,344	5,521
Outpatient client fees	95,731	80,832	14,899
Outpatient medicare fees	11,862	21,638	(9,776)
Medicaid fees	39,710	15,287	24,423
Family planning fees	36,639	37,635	(996)
Vital records fees	125,808	129,420	(3,612)
Environmental fees	116,631	82,334	34,297
Administrative claiming	96,105	193,202	(97,097)
Private insurance fees	113,629	72,588	41,041
Other local funds	16,918	-	16,918
Contracts - private	8,054	-	8,054
Donations	145	-	145
Intra/inter agency	159,205	171,795	(12,590)
	<u>2,542,207</u>	<u>2,558,698</u>	<u>(16,491)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfer from fund balance - restricted prior year program income	<u>854,579</u>	<u>68,446</u>	<u>786,133</u>
Total revenues and other financing sources	<u>\$ 3,396,786</u>	<u>\$ 2,627,144</u>	<u>\$ 769,642</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Actual and Budget - General Fund**  
**Program 001 - Public Health**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	\$ 869,252		
Fringe benefits	505,091		
	<u>1,374,343</u>	<u>\$ 1,374,343</u>	<u>\$ -</u>
Equipment	<u>22,077</u>	<u>22,077</u>	<u>-</u>
Intra/inter agency	<u>488,081</u>	<u>488,082</u>	<u>1</u>
Administrative cost allocation	<u>190,323</u>	<u>190,323</u>	<u>-</u>
Other operating:			
Travel	33,243		
All other operating	517,080		
	<u>550,323</u>	<u>552,319</u>	<u>1,996</u>
Total expenditures	<u>2,625,147</u>	<u>2,627,144</u>	<u>1,997</u>
Excess of revenues and other financing sources over expenditures	771,639	<u>\$ -</u>	<u>\$ 771,639</u>
<b>OTHER FINANCING (USES)</b>			
Transfer to fund balance - restricted prior year program income	(661,152)		
Transfer to fund balance - unassigned	<u>(110,487)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u>\$ -</u>		

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 007 - WIC - Nutrition Education**  
**Year Ended June 30, 2019**

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	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 19,377	\$ 19,378	\$ (1)
<b>EXPENDITURES</b>			
Other operating:			
Travel	14,792		
All other operating	<u>4,585</u>		
Total expenditures	<u>19,377</u>	<u>19,378</u>	<u>1</u>
Excess of revenues over expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 009 - WIC - Breastfeeding**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 3,636	\$ 3,637	\$ (1)
<b>EXPENDITURES</b>			
Other operating:			
Travel	1,848		
All other operating	<u>1,788</u>		
Total expenditures	<u>3,636</u>	<u>3,637</u>	<u>1</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 013 - District Administrative Operations**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Intra/inter agency	\$ 68,213	\$ 68,213	\$ -
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	38,147		
Fringe benefits	22,741		
	<u>60,888</u>	<u>60,887</u>	<u>(1)</u>
Other operating:			
Travel	2,060		
All other operating	5,265		
	<u>7,325</u>	<u>7,326</u>	<u>1</u>
Total expenditures	<u>68,213</u>	<u>68,213</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Actual and Budget - General Fund**  
**Program 024 - Children's First - 2**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 186,949	\$ 194,235	\$ (7,286)
Medicaid fees	6,702	-	6,702
Intra/inter agency	11,335	11,335	-
Total revenues	<u>204,986</u>	<u>205,570</u>	<u>(584)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfer from fund balance - restricted prior year program income	<u>5,145</u>	<u>5,145</u>	<u>-</u>
Total revenues and other financing sources	<u>\$ 210,131</u>	<u>\$ 210,715</u>	<u>\$ (584)</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	109,684		
Fringe benefits	<u>62,668</u>		
	<u>172,352</u>	<u>172,352</u>	<u>-</u>
Administrative cost allocation	<u>14,614</u>	<u>14,614</u>	<u>-</u>
Other operating:			
Travel	6,745		
All other operating	<u>9,718</u>		
	<u>16,463</u>	<u>23,749</u>	<u>7,286</u>
Total expenditures	<u>203,429</u>	<u>210,715</u>	<u>7,286</u>
Excess of revenues and other financing sources over expenditures	6,702	<u>\$ -</u>	<u>\$ 6,702</u>
<b>OTHER FINANCING (USES)</b>			
Transfer to fund balance - restricted prior year program income	<u>(6,702)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u>\$ -</u>		

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 027 - Genetics Program**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 46,164	\$ 48,270	\$ (2,106)
Intra/inter agency	530	530	-
Total revenues	<u>46,694</u>	<u>48,800</u>	<u>(2,106)</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	27,307		
Fringe benefits	16,066		
	<u>43,373</u>	<u>43,373</u>	<u>-</u>
Administrative cost allocation	<u>3,321</u>	<u>3,321</u>	<u>-</u>
Other operating:			
All other operating	-		
	<u>-</u>	<u>2,106</u>	<u>2,106</u>
Total expenditures	<u>46,694</u>	<u>48,800</u>	<u>2,106</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 031 - TB Case Management**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 85,000	\$ 85,000	\$ -
Intra/inter agency	5,446	5,446	-
Total revenues	<u>90,446</u>	<u>90,446</u>	<u>-</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	42,282		
Fringe benefits	11,309		
	<u>53,591</u>	<u>53,590</u>	<u>(1)</u>
Intra/inter agency	<u>18,991</u>	<u>18,991</u>	<u>-</u>
Administrative cost allocation	<u>5,807</u>	<u>5,807</u>	<u>-</u>
Other operating:			
Travel	662		
All other operating	11,395		
	<u>12,057</u>	<u>12,058</u>	<u>1</u>
Total expenditures	<u>90,446</u>	<u>90,446</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.



**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Actual and Budget - General Fund**  
**Program 039 - Healthy Start**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Outpatient client fees	\$ 53	\$ -	\$ 53
Federal contracts	576,132	602,639	(26,507)
Intra/inter agency	20,385	13,889	6,496
Total revenues	<u>596,570</u>	<u>616,528</u>	<u>(19,958)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfer from fund balance - restricted prior year program income	<u>5</u>	<u>68</u>	<u>(63)</u>
Total revenues and other financing sources	<u>596,575</u>	<u>616,596</u>	<u>(20,021)</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	\$ 277,995		
Fringe benefits	164,336		
	<u>442,331</u>	\$ 449,744	\$ 7,413
Equipment	1,122	3,332	2,210
Administrative cost allocation	41,776	46,204	4,428
Other operating:			
Travel	13,758		
All other operating	97,535		
	<u>111,293</u>	117,316	6,023
Total expenditures	<u>596,522</u>	<u>616,596</u>	<u>20,074</u>
Excess of revenues and other financing sources over expenditures	53	<u>\$ -</u>	<u>\$ 53</u>
<b>OTHER FINANCING (USES)</b>			
Transfer to fund balance - restricted prior year program income	(53)		
Transfer to fund balance - unassigned	<u>-</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u>\$ -</u>		

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 044 - HIV/AIDS Substance Abuse**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 119,226	\$ 124,427	\$ (5,201)
Intra/inter agency	1,054	2,108	(1,054)
Total revenues	<u>120,280</u>	<u>126,535</u>	<u>(6,255)</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	43,306		
Fringe benefits	25,544		
	<u>68,850</u>	<u>68,852</u>	<u>2</u>
Equipment	<u>1,436</u>	<u>1,436</u>	<u>-</u>
Administrative cost allocation	<u>9,048</u>	<u>9,048</u>	<u>-</u>
Other operating:			
Travel	13,123		
All other operating	27,823		
	<u>40,946</u>	<u>47,199</u>	<u>6,253</u>
Total expenditures	<u>120,280</u>	<u>126,535</u>	<u>6,255</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 056 - Breast and Cervical Cancer**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 92,464	\$ 95,552	\$ (3,088)
Other local funds	-	-	-
Intra/inter agency	2,640	2,640	-
Total revenues	<u>95,104</u>	<u>98,192</u>	<u>(3,088)</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	21,874		
Fringe benefits	12,797		
	<u>34,671</u>	<u>34,671</u>	<u>-</u>
Administrative cost allocation	<u>6,990</u>	<u>6,989</u>	<u>(1)</u>
Other operating:			
Travel	-		
All other operating	53,443		
	<u>53,443</u>	<u>56,532</u>	<u>3,089</u>
Total expenditures	<u>95,104</u>	<u>98,192</u>	<u>3,088</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 066 - Immunization Action Plan**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 35,848	\$ 35,848	\$ -
Other local funds	4,104	4,104	-
Intra/inter agency	1,564	1,564	-
Total revenues	<u>41,516</u>	<u>41,516</u>	<u>-</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	21,112		
Fringe benefits	12,525		
	<u>33,637</u>	<u>33,637</u>	<u>-</u>
Intra/inter agency	<u>4,104</u>	<u>4,104</u>	<u>-</u>
Administrative cost allocation	<u>2,708</u>	<u>2,708</u>	<u>-</u>
All other operating	<u>1,067</u>	<u>1,067</u>	<u>-</u>
Total expenditures	<u>41,516</u>	<u>41,516</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 067 - Ryan White Part C EIS Program**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Federal contract	\$ 229,949	\$ 229,949	\$ -
Intra/inter agency	3,764	3,764	-
Total revenues	<u>233,713</u>	<u>233,713</u>	<u>-</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	34,152		
Fringe benefits	19,081		
	<u>53,233</u>	<u>53,232</u>	<u>(1)</u>
Equipment	<u>-</u>	<u>-</u>	<u>-</u>
Administrative cost allocation	<u>17,628</u>	<u>17,628</u>	<u>-</u>
Other operating:			
Travel	1,258		
All other operating	161,594		
	<u>162,852</u>	<u>162,853</u>	<u>1</u>
Total expenditures	<u>233,713</u>	<u>233,713</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Actual and Budget - General Fund**  
**Program 076 - Dental Health**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 228,080	\$ 228,080	\$ -
Outpatient client fees	5,110	5,111	(1)
Medicaid fees	96,151	92,490	3,661
Intra/inter agency	2,735	2,735	-
Total revenues	<u>332,076</u>	<u>328,416</u>	<u>3,660</u>
<b>OTHER FINANCING SOURCES</b>			
Transfer from fund balance - restricted prior year program income	<u>53,162</u>	<u>53,162</u>	<u>-</u>
Total revenues and other financing sources	<u>385,238</u>	<u>381,578</u>	<u>3,660</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	166,932		
Fringe benefits	99,296		
	<u>266,228</u>	<u>266,228</u>	<u>-</u>
Administrative cost allocation	<u>26,084</u>	<u>26,084</u>	<u>-</u>
Other operating:			
Travel	7,820		
All other operating	61,613		
	<u>69,433</u>	<u>89,266</u>	<u>19,833</u>
Total expenditures	<u>361,745</u>	<u>381,578</u>	<u>19,833</u>
Excess of revenues and other financing sources over expenditures	23,493	<u>\$ -</u>	<u>\$ 23,493</u>
<b>OTHER FINANCING (USES)</b>			
Transfer to fund balance - restricted prior year program income	<u>(23,493)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u>\$ -</u>		

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 094 - Ryan White Aids Project**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 432,847	\$ 433,558	\$ (711)
Outpatient client fees	1,070	1,055	15
Other local funds	707	188	519
Intra/inter agency	881	881	-
Total revenues	<u>435,505</u>	<u>435,682</u>	<u>(177)</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	139,138		
Fringe benefits	40,094		
	<u>179,232</u>	<u>179,231</u>	<u>(1)</u>
Equipment	3,183	3,183	-
Administrative cost allocation	32,158	32,158	-
Other operating:			
Travel	3,693		
All other operating	216,396		
	<u>220,089</u>	<u>221,110</u>	<u>1,021</u>
Total expenditures	<u>434,662</u>	<u>435,682</u>	<u>1,020</u>
Excess of revenues over expenditures	843	<u>\$ -</u>	<u>\$ 843</u>
<b>OTHER FINANCING (USES)</b>			
Transfer to fund balance - restricted prior year program income	<u>(843)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u>\$ -</u>		

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Actual and Budget - General Fund**  
**Program 112 - Early Intervention**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 276,919	\$ 276,919	\$ -
Medicaid fees	7,837	1	7,836
Intra/inter agency	16,068	16,068	-
Total revenues	<u>300,824</u>	<u>292,988</u>	<u>7,836</u>
<b>OTHER FINANCING SOURCES</b>			
Transfer from fund balance - restricted prior year program income	<u>7,971</u>	<u>7,970</u>	<u>1</u>
Total revenues and other financing sources	<u>308,795</u>	<u>300,958</u>	<u>7,837</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	144,018		
Fringe benefits	85,904		
	<u>229,922</u>	<u>229,922</u>	<u>-</u>
Equipment	1,042	1,042	-
Administrative cost allocation	20,861	20,861	-
Other operating:			
Travel	33,508		
All other operating	15,625		
	<u>49,133</u>	<u>49,133</u>	<u>-</u>
Total expenditures	<u>300,958</u>	<u>300,958</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	7,837	<u>\$ -</u>	<u>\$ 7,837</u>
<b>OTHER FINANCING (USES)</b>			
Transfer to fund balance - restricted prior year program income	<u>(7,837)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u>\$ -</u>		

Refer to accompanying independent auditor's report.



**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues, Expenditures and Other Financing Sources**  
**Actual and Budget - General Fund**  
**Program 182 - Indigent Care Trust Fund**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfer from fund balance - unassigned	\$ 238	\$ 238	\$ -
Total revenues and other financing sources	<u>238</u>	<u>238</u>	<u>-</u>
<b>EXPENDITURES</b>			
Other operating	<u>238</u>	<u>238</u>	<u>-</u>
Excess of other financing sources over expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues, Expenditures and Other Financing (Uses)**  
**Actual and Budget - General Fund**  
**Program 195 - District Administration**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Intra/inter agency	\$ 913,666	\$ 815,983	\$ 97,683
Other local funds	3,189	-	3,189
Total revenues	<u>916,855</u>	<u>815,983</u>	<u>100,872</u>
<b>OTHER FINANCING SOURCES</b>			
Transfer from fund balance - restricted prior year program income	<u>159,950</u>	<u>67,078</u>	<u>92,872</u>
Total revenues and other financing sources	<u>1,076,805</u>	<u>883,061</u>	<u>193,744</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	385,661		
Fringe benefits	229,444		
	<u>615,105</u>	<u>615,106</u>	<u>1</u>
Equipment	<u>2,453</u>	<u>2,453</u>	<u>-</u>
Other operating:			
Travel	15,454		
All other operating	250,049		
	<u>265,503</u>	<u>265,502</u>	<u>(1)</u>
Total expenditures	<u>883,061</u>	<u>883,061</u>	<u>-</u>
Excess of revenues over expenditures	193,744	<u>\$ -</u>	<u>\$ 193,744</u>
<b>OTHER FINANCING (USES)</b>			
Transfer to fund balance - restricted prior year program income	(190,555)		
Transfer to fund balance - unassigned	<u>(3,189)</u>		
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>		

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues, Expenditures and Other Financing Sources**  
**Actual and Budget - General Fund**  
**Program 198 - Pharmacy**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Other local funds	<u>11,160</u>	<u>11,160</u>	<u>-</u>
<b>OTHER FINANCING SOURCES</b>			
Transfer from fund balance - unassigned	<u>1,826</u>	<u>1,826</u>	<u>-</u>
Total revenues and other financing sources	<u>12,986</u>	<u>12,986</u>	<u>-</u>
<b>EXPENDITURES</b>			
Other operating	<u>12,986</u>	<u>12,986</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues, Expenditures and Other Financing Sources**  
**Actual and Budget - General Fund**  
**Program 207 - Georgia B/F Project**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Other local funds	\$ 1,005	\$ 1,005	\$ -
Donations	4,956	4,956	-
Total revenues	<u>5,961</u>	<u>5,961</u>	<u>-</u>
<b>OTHER FINANCING SOURCES</b>			
Transfer from fund balance - unassigned	<u>3,809</u>	<u>3,809</u>	<u>-</u>
Total revenues and other financing sources	<u>9,770</u>	<u>9,770</u>	<u>-</u>
<b>EXPENDITURES</b>			
Administrative cost allocation	<u>710</u>	<u>709</u>	<u>(1)</u>
Other operating:	<u>9,060</u>	<u>9,061</u>	<u>1</u>
Total expenditures	<u>9,770</u>	<u>9,770</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 208 - Employee Worksite Wellness Program**  
**Year Ended June 30, 2019**

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	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 10,043	\$ 11,622	\$ (1,579)
<b>EXPENDITURES</b>			
Administrative cost allocation	112	112	-
All other operating	9,931	11,510	1,579
Total expenditures	<u>10,043</u>	<u>11,622</u>	<u>1,579</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 245 - EPI Capacity**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 57,051	\$ 57,051	\$ -
Intra/inter agency	13,081	13,081	-
Total revenues	<u>70,132</u>	<u>70,132</u>	<u>-</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	40,427		
Fringe benefits	24,301		
	<u>64,728</u>	<u>64,728</u>	<u>-</u>
Administrative cost allocation	<u>4,879</u>	<u>4,879</u>	<u>-</u>
All other operating	<u>525</u>	<u>525</u>	<u>-</u>
Total expenditures	<u>70,132</u>	<u>70,132</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 270 - Public Health Emergency Preparedness**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 395,022	\$ 395,022	\$ -
Intra/inter agency	6,432	6,432	-
Total revenues	<u>401,454</u>	<u>401,454</u>	<u>-</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	170,336		
Fringe benefits	100,496		
	<u>270,832</u>	<u>270,832</u>	<u>-</u>
Equipment	<u>1,555</u>	<u>1,555</u>	<u>-</u>
Administrative cost allocation	<u>28,857</u>	<u>28,857</u>	<u>-</u>
Other operating:			
Travel	9,998		
All other operating	90,212		
	<u>100,210</u>	<u>100,210</u>	<u>-</u>
Total expenditures	<u>401,454</u>	<u>401,454</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 280 - EPI Capacity/Additional**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 15,000	\$ 15,000	\$ -
Intra/inter agency	1,319	1,319	-
Total revenues	<u>16,319</u>	<u>16,319</u>	<u>-</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	9,483		
Fringe benefits	5,700		
	<u>15,183</u>	<u>15,183</u>	<u>-</u>
Administrative cost allocation	<u>1,136</u>	<u>1,136</u>	<u>-</u>
Total expenditures	<u>16,319</u>	<u>16,319</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.



**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 283 - STD Preventive Clinical Services**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 21,618	\$ 21,618	\$ -
Intra/inter agency	987	987	-
Total revenues	<u>22,605</u>	<u>22,605</u>	<u>-</u>
<b>EXPENDITURES</b>			
Intra/inter agency	<u>20,949</u>	<u>20,949</u>	<u>-</u>
Administrative cost allocation	<u>1,656</u>	<u>1,656</u>	<u>-</u>
Total expenditures	<u>22,605</u>	<u>22,605</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 291 - Family Planning District Cadre**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 33,472	\$ 36,653	\$ (3,181)
Total revenues	<u>33,472</u>	<u>36,653</u>	<u>(3,181)</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	19,317		
Fringe benefits	11,431		
	<u>30,748</u>	<u>30,748</u>	<u>-</u>
Administrative cost allocation	<u>2,199</u>	<u>2,199</u>	<u>-</u>
All other operating	<u>525</u>	<u>3,706</u>	<u>3,181</u>
Total expenditures	<u>33,472</u>	<u>36,653</u>	<u>3,181</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 301 - WIC Cost Pool**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 675,175	\$ 779,442	\$ (104,267)
Intra/inter agency	33,943	33,943	-
Total revenues	<u>709,118</u>	<u>813,385</u>	<u>(104,267)</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	394,218		
Fringe benefits	205,670		
	<u>599,888</u>	<u>641,787</u>	<u>41,899</u>
Intra/inter agency	<u>102,406</u>	<u>102,406</u>	<u>-</u>
All other operating	<u>6,824</u>	<u>69,192</u>	<u>62,368</u>
Total expenditures	<u>709,118</u>	<u>813,385</u>	<u>104,267</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 329 - Breastfeeding Peer Counseling**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 89,768	\$ 93,912	\$ (4,144)
Intra/inter agency	1,329	1,329	-
Total revenues	<u>91,097</u>	<u>95,241</u>	<u>(4,144)</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	59,991		
Fringe benefits	10,447		
	<u>70,438</u>	<u>70,436</u>	<u>(2)</u>
Administrative cost allocation	<u>6,654</u>	<u>6,654</u>	<u>-</u>
Other operating:			
Travel	6,657		
All other operating	7,348		
	<u>14,005</u>	<u>18,151</u>	<u>4,146</u>
Total expenditures	<u>91,097</u>	<u>95,241</u>	<u>4,144</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Actual and Budget - General Fund**  
**Program 362 - Ryan White Fees Part C**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Outpatient client fees	\$ 512,778	\$ 378,929	\$ 133,849
Outpatient medicare fees	6,241	-	6,241
Medicaid fees	10,059	-	10,059
Private insurance	3,624	-	3,624
Total revenues	<u>532,702</u>	<u>378,929</u>	<u>153,773</u>
<b>OTHER FINANCING SOURCES</b>			
Transfer from fund balance - restricted prior year program income	<u>692,828</u>	<u>692,827</u>	<u>1</u>
Total revenues and other financing sources	<u>1,225,530</u>	<u>1,071,756</u>	<u>153,774</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	150,727		
Fringe benefits	71,826		
	<u>222,553</u>	<u>222,554</u>	<u>1</u>
Equipment	<u>31,885</u>	<u>31,885</u>	<u>-</u>
Administrative cost allocation	<u>76,903</u>	<u>76,902</u>	<u>(1)</u>
Other operating:			
Travel	47,507		
All other operating	692,548		
	<u>740,055</u>	<u>740,415</u>	<u>360</u>
Total expenditures	<u>1,071,396</u>	<u>1,071,756</u>	<u>360</u>
Excess of revenues and other financing sources over expenditures	154,134	<u>\$ -</u>	<u>\$ 154,134</u>
<b>OTHER FINANCING (USES)</b>			
Transfer to fund balance - restricted prior year program income	<u>(154,134)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u>\$ -</u>		

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 364 - Local Family Support**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Contracts - private	\$ 137,706	\$ 137,707	\$ (1)
Intra/inter agency	3,011	3,011	-
Total revenues	<u>140,717</u>	<u>140,718</u>	<u>(1)</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	40,265		
Fringe benefits	23,888		
	<u>64,153</u>	<u>64,154</u>	<u>1</u>
Equipment	<u>96</u>	<u>96</u>	<u>-</u>
Administrative cost allocation	<u>10,081</u>	<u>10,081</u>	<u>-</u>
Other operating:			
Travel	2,819		
All other operating	63,568		
	<u>66,387</u>	<u>66,387</u>	<u>-</u>
Total expenditures	<u>140,717</u>	<u>140,718</u>	<u>1</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 367 - Comprehensive STD Program**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 70,936	\$ 85,047	\$ (14,111)
Intra/inter agency	3,128	3,128	-
Total revenues	<u>74,064</u>	<u>88,175</u>	<u>(14,111)</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	38,146		
Fringe benefits	22,848		
	<u>60,994</u>	<u>60,993</u>	<u>(1)</u>
Equipment	<u>1,890</u>	<u>1,890</u>	<u>-</u>
Administrative cost allocation	<u>5,204</u>	<u>5,204</u>	<u>-</u>
Other operating:			
Travel	2,193		
All other operating	3,783		
	<u>5,976</u>	<u>20,088</u>	<u>14,112</u>
Total expenditures	<u>74,064</u>	<u>88,175</u>	<u>14,111</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 401 - Family Planning Cost Pool**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 260,079	\$ 260,079	\$ -
Intra/inter agency	2,794	2,794	-
Total revenues	<u>262,873</u>	<u>262,873</u>	<u>-</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	39,446		
Fringe benefits	19,528		
	<u>58,974</u>	<u>58,976</u>	<u>2</u>
Equipment	<u>22,141</u>	<u>22,140</u>	<u>(1)</u>
Intra/inter agency	<u>70,000</u>	<u>70,000</u>	<u>-</u>
Administrative cost allocation	<u>18,857</u>	<u>18,857</u>	<u>-</u>
Other operating:			
Travel	2,683		
All other operating	90,218		
	<u>92,901</u>	<u>92,900</u>	<u>(1)</u>
Total expenditures	<u>262,873</u>	<u>262,873</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.



**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 405- State Cervical Cancer Screening**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 23,333	\$ 26,921	\$ (3,588)
<b>EXPENDITURES</b>			
Admin cost allocation	1,955	1,955	-
Other operating:			
Travel	56		
All other operating	21,322		
	<u>21,378</u>	<u>24,966</u>	<u>3,588</u>
Total expenditures	<u>23,333</u>	<u>26,921</u>	<u>3,588</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Actual and Budget - General Fund**  
**Program 409 - Children Medical Services Cost Pool**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 383,266	\$ 431,441	\$ (48,175)
Outpatient medicaid fees	6,485	-	6,485
Other local funds	800	800	-
Intra/inter agency	9,282	9,282	-
Total revenues	<u>399,833</u>	<u>441,523</u>	<u>(41,690)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfer from fund balance - restricted prior year program income	<u>6,698</u>	<u>6,698</u>	<u>-</u>
Total revenues and other financing sources	<u>406,531</u>	<u>448,221</u>	<u>(41,690)</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	136,290		
Fringe benefits	<u>80,838</u>		
	<u>217,128</u>	<u>217,128</u>	<u>-</u>
Equipment	<u>7,695</u>	<u>7,695</u>	<u>-</u>
Administrative cost allocation	<u>29,636</u>	<u>29,636</u>	<u>-</u>
Other operating:			
Travel	9,685		
All other operating	<u>135,485</u>		
	<u>145,170</u>	<u>193,762</u>	<u>48,592</u>
Total expenditures	<u>399,629</u>	<u>448,221</u>	<u>48,592</u>
Excess of revenues and other financing sources over expenditures	6,902	<u>\$ -</u>	<u>\$ 6,902</u>
<b>OTHER FINANCING (USES)</b>			
Transfer to fund balance - restricted prior year program income	<u>(6,902)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u>\$ -</u>		

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 460 - CMS Newborn Hearing Screening**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 20,048	\$ 21,118	\$ (1,070)
Intra/inter agency	841	841	-
Total revenues	<u>20,889</u>	<u>21,959</u>	<u>(1,070)</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	10,430		
Fringe benefits	6,265		
	<u>16,695</u>	<u>16,694</u>	<u>(1)</u>
Administrative cost allocation	<u>1,540</u>	<u>1,540</u>	<u>-</u>
Other operating:			
Travel	652		
All other operating	2,002		
	<u>2,654</u>	<u>3,725</u>	<u>1,071</u>
Total expenditures	<u>20,889</u>	<u>21,959</u>	<u>1,070</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 461 - Outpatient UNHSI/Audio Support**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 31,788	\$ 43,442	\$ (11,654)
Intra/inter agency	841	841	-
Total revenues	<u>32,629</u>	<u>44,283</u>	<u>(11,654)</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	18,691		
Fringe benefits	10,261		
	<u>28,952</u>	<u>28,953</u>	<u>1</u>
Administrative cost allocation	<u>3,152</u>	<u>3,152</u>	<u>-</u>
Other operating	<u>525</u>	<u>12,178</u>	<u>11,653</u>
Total expenditures	<u>32,629</u>	<u>44,283</u>	<u>11,654</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 464 - State Breast and Cervical Cancer**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 50,124	\$ 50,124	\$ -
Intra/inter agency	853	853	-
Total revenues	<u>50,977</u>	<u>50,977</u>	<u>-</u>
<b>EXPENDITURES</b>			
Administrative cost allocation	<u>3,744</u>	<u>3,745</u>	<u>1</u>
Other operating:			
	<u>47,233</u>	<u>47,232</u>	<u>(1)</u>
Total expenditures	<u>50,977</u>	<u>50,977</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Actual and Budget - General Fund**  
**Program 466 - Health Promotion Initiative**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 65,200	\$ 65,200	\$ -
Outpatient client fees	3,712	1,340	2,372
Intra/inter agency	3,460	3,460	-
Total revenues	<u>72,372</u>	<u>70,000</u>	<u>2,372</u>
<b>OTHER FINANCING SOURCES</b>			
Transfer from fund balance - restricted			
prior year program income	140	140	-
Total revenues and other financing sources	<u>72,512</u>	<u>70,140</u>	<u>2,372</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	39,270		
Fringe benefits	23,217		
	<u>62,487</u>	<u>62,488</u>	<u>1</u>
Administrative cost allocation	4,770	4,770	-
Other operating:			
Travel	2,067		
All other operating	816		
	<u>2,883</u>	<u>2,882</u>	<u>(1)</u>
Total expenditures	<u>70,140</u>	<u>70,140</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	2,372	<u>\$ -</u>	<u>\$ 2,372</u>
<b>OTHER FINANCING (USES)</b>			
Transfer to fund balance - restricted			
prior year program income	<u>(2,372)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u>\$ -</u>		

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 543 - Infants and Toddlers With Disabilities**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 217,496	\$ 217,496	\$ -
Intra/inter agency	18,438	18,438	-
Total revenues	<u>235,934</u>	<u>235,934</u>	<u>-</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	151,301		
Fringe benefits	66,724		
	<u>218,025</u>	<u>218,026</u>	<u>1</u>
Administrative cost allocation	<u>15,809</u>	<u>15,809</u>	<u>-</u>
Other operating	<u>2,100</u>	<u>2,099</u>	<u>(1)</u>
Total expenditures	<u>235,934</u>	<u>235,934</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 566 - Hospital Emergency Plan (HCEPPR)**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 89,134	\$ 89,134	\$ -
Total revenues	<u>89,134</u>	<u>89,134</u>	<u>-</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	39,902		
Fringe benefits	23,625		
	<u>63,527</u>	<u>63,527</u>	<u>-</u>
Administrative cost allocation	<u>6,504</u>	<u>6,504</u>	<u>-</u>
Other operating			
Travel	4,675		
All other operating	14,428		
	<u>19,103</u>	<u>19,103</u>	<u>-</u>
Total expenditures	<u>89,134</u>	<u>89,134</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.



**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 590 - Oral Disease Prevention**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ -	\$ 10,692	\$ (10,692)
<b>EXPENDITURES</b>			
Administrative cost allocation	-	855	855
Other operating:			
Travel	-		
All other operating	-	9,837	9,837
Total expenditures	-	10,692	10,692
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 595 - SNAP Education**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 37,253	\$ 51,620	\$ (14,367)
Intra/inter agency	1,741	1,741	-
Total revenues	<u>38,994</u>	<u>53,361</u>	<u>(14,367)</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	18,541		
Fringe benefits	10,680		
	<u>29,221</u>	<u>29,221</u>	<u>-</u>
Administrative cost allocation	<u>2,736</u>	<u>2,737</u>	<u>1</u>
Other operating			
Travel	662		
All other operating	6,375		
	<u>7,037</u>	<u>21,403</u>	<u>14,366</u>
Total expenditures	<u>38,994</u>	<u>53,361</u>	<u>14,367</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 599 - Environmental Health Workforce Plan**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 58,373	\$ 58,373	\$ -
Intra/inter agency	2,791	2,791	-
Total revenues	<u>61,164</u>	<u>61,164</u>	<u>-</u>
<b>EXPENDITURES</b>			
Personnel services:			
Salaries	35,301		
Fringe benefits	20,994		
	<u>56,295</u>	<u>56,295</u>	<u>-</u>
Administrative cost allocation	<u>4,344</u>	<u>4,344</u>	<u>-</u>
Other operating	<u>525</u>	<u>525</u>	<u>-</u>
Total expenditures	<u>61,164</u>	<u>61,164</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues, Expenditures and Other Financing Sources**  
**Actual and Budget - General Fund**  
**Program 627 - Direct Public Health Infrastructure & Accreditation**  
**Year Ended June 30, 2019**

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	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ -	\$ 500	\$ (500)
<b>EXPENDITURES</b>			
All other operating	-	500	15,549
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,049</u>

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**  
**Statement of Revenues and Expenditures**  
**Actual and Budget - General Fund**  
**Program 643 - WIC Direct Costs**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<b>Variance, Favorable (Unfavorable)</b>
<b>REVENUES</b>			
DPH - grant-in-aid	\$ 85,703	\$ 85,703	\$ -
<b>EXPENDITURES</b>			
Equipment	620	620	-
Administrative cost allocation	47,817	47,818	1
Other operating			
Travel	16,992		
All other operating	20,274		
	<u>37,266</u>	<u>37,265</u>	<u>(1)</u>
Total expenditures	<u>85,703</u>	<u>85,703</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

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

<u>Program Name</u>	<u>Program Number</u>	<u>Proposed Financial Settlement</u>
Public Health	001	\$ -
WIC - Nutrition Education	007	\$ -
WIC - Breastfeeding	009	\$ -
District Administrative Operations:	013	\$ -
Children's First - 2	024	\$ -
Genetics Program	027	\$ -
TB Case Management	031	\$ -
Healthy Start	039	\$ -
HIV/AIDS Substance Abuse	044	\$ -
Breast and Cervical Cancer	056	\$ -
Immunization Action Plan	066	\$ -
Ryan White Part C EIS Program	067	\$ -
Dental Health	076	\$ -
Ryan White Aids Project	094	\$ -
Early Intervention	112	\$ -
Indigent Care Trust Fund	182	\$ -
District Administrator	195	\$ -
Pharmacy	198	\$ -
Georgia B/F Project	207	\$ -
Employee Worksite Wellness Program	208	\$ -
EPI Capacity	245	\$ -
Public Health Emergency Preparedness	270	\$ -
EPI Capacity/Additional	280	\$ -
STD Preventive Clinical Services	283	\$ -
Family Planning District Cadre	291	\$ -
WIC Cost Pool	301	\$ -
Breastfeeding Peer Counseling	329	\$ -
Ryan White Fees Part C	362	\$ -
Local Family Support	364	\$ -
Comprehensive STD Program	367	\$ -
Family Planning Cost Pool	401	\$ -
State Cervical Cancer Screening	405	\$ -

Refer to accompanying independent auditor's report.

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

<u>Program Name</u>	<u>Program Number</u>	<u>Proposed Financial Settlement</u>
Children Medical Services Cost Pool	409	\$ -
CMS Newborn Hearing Screening	460	\$ -
Outpatient UNHSI/Audio Support	461	\$ -
State Breast and Cervical Cancer	464	\$ -
Health Promotion Initiative	466	\$ -
Infants and Toddlers With Disabilities	543	\$ -
Hospital Emergency Plan (HCEPPR)	566	\$ -
Oral Disease Prevention	590	\$ -
SNAP Education	595	\$ -
Environmental Health Workforce Plan	599	\$ -
District Public Health Infrastructure & Accreditation	627	\$ -
WIC Direct Costs	643	\$ -

Refer to accompanying independent auditor's report.

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

<u>Program Name</u>	<u>Program Number</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Amount Due (to) from State, net</u>
Grant-in-aid passed through the Department of Public Health:				
Public Health	001	\$ 1,543,310	\$ 1,543,310	\$ 565,140
WIC - Nutrition Education	007	19,377	19,377	5,068
WIC - Breastfeeding	009	3,636	3,636	(297)
Children's First - 2	024	186,949	186,949	37,613
Genetics Program	027	46,164	46,164	3,989
TB Case Management	031	85,000	85,000	19,720
HIV/AIDS Substance Abuse	044	119,226	119,226	2,937
Breast and Cervical Cancer	056	92,464	92,464	6,324
Immunization Action Plan	066	35,848	35,848	1,812
Dental Health	076	228,080	228,080	-
Ryan White Aids Project	094	432,847	432,847	9,915
Early Intervention	112	276,919	276,919	30,216
Employee Worksite Wellness Program	208	10,043	10,043	21
EPI Capacity	245	57,051	57,051	-
Public Health Emergency Preparedness	270	395,022	395,022	7,499
EPI Capacity/Additional	280	15,000	15,000	764
STD Preventive Clinical Services	283	21,618	21,618	(368)
Family Planning District Cadre	291	33,472	33,472	10,010
WIC Cost Pool	301	675,175	675,175	96,665
Breastfeeding Peer Counseling	329	89,768	89,768	5,275
Comprehensive STD Program	367	70,936	70,936	3,935
Family Planning Cost Pool	401	260,079	260,079	92,865
State Cervical Cancer Screening	405	23,333	23,333	7,245
Children Medical Services Cost Pool	409	383,266	383,266	(869)
CMS Newborn Hearing Screening	460	20,048	20,048	2,123
Outpatient UNHSI/Audio Support	461	31,788	31,788	3,463
State Breast and Cervical Cancer	464	50,124	50,124	632
Health Promotion Initiative	466	65,200	65,200	(1,325)

Refer to accompanying independent auditor's report.



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

<u>Program Name</u>	<u>Program Number</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Amount Due (to) from State, net</u>
Grant-in-aid passed through the Department of Public Health:				
Infants and Toddlers With Disabilities	543	217,496	217,496	-
Hospital Emergency Plan (HCEPPR)	566	89,134	89,134	6,669
Oral Disease Prevention	590	-	-	(962)
SNAP Education	595	37,253	37,253	5,244
Environmental Health Workforce Plan	599	58,373	58,373	1,782
District Public Health Infrastructure & Accreditation	627	-	-	(45)
WIC Direct Costs	643	85,703	85,703	12,216
		<u>\$ 5,759,702</u>	<u>\$ 5,759,702</u>	<u>\$ 935,276</u>

Refer to accompanying independent auditor's report.



# HILLIARD & MILTON, LLC

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

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

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McRae Helena, GA 31055  
229-868-5614

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

Thomas E. Craft, Jr., M.D.  
District Health Director  
District 5, Unit 1  
2121-B Bellevue Road  
Dublin, Georgia 31021

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the component unit financial statements of the governmental activities and each major fund of the Laurens County Board of Health d/b/a Laurens County Public Health Center (Center) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Center's basic financial statements, and have issued our report thereon dated August 30, 2019.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the component unit financial statements, we considered the Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the component unit financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2019-1 that we consider to be a significant deficiency.

Thomas E. Craft, Jr., M.D.  
District Health Director  
Page 2

### **Compliance and Other Matters**

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

### **Center's Response to Findings**

The Center's responses to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Center's responses were not subjected to the auditing procedures applied in the audit of the component unit financial statements and, accordingly, we express no opinion on them.

### **Purpose of this Report**

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

*Hilliard & Milton, LLC*

McRae-Helena, Georgia

August 30, 2019



# HILLIARD & MILTON, LLC

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

Thomas E. Craft, Jr., M.D.  
District Health Director  
District 5, Unit 1  
2121-B Bellevue Road  
Dublin, Georgia 31021

### **Report on Compliance for Each Major Federal Program**

We have audited Laurens County Public Health Center's (Center) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Center's major federal programs for the year ended June 30, 2019. The Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Center's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Center's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Center's compliance.

#### ***Opinion on Each Major Federal Program***

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

## **Report on Internal Control Over Compliance**

Management of the Center is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Center's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Hilliard & Milton, LLC*

McRae-Helena, Georgia

August 30, 2019

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2019**

**1. SUMMARY OF AUDITOR'S RESULTS:**

**Financial Statements**

- |       |  |            |
|-------|--|------------|
| (i)   | Type of report the auditor issued:                                   | Unmodified |
| (ii)  | Internal control over financial reporting:                           |            |
|       | Material weakness(es) identified?                                    | No         |
|       | Significant deficiency(s) identified?                                | Yes        |
| (iii) | Noncompliance material to component unit financial statements noted: | No         |

**Federal Awards**

- |       |  |            |
|-------|--|------------|
| (iv)  | Internal control over major programs:  |            |
|       | Material weakness(es) identified?  | No         |
|       | Significant deficiency(s) identified?  | No         |
| (v)   | Type of auditor's report issued on compliance for major federal programs:                          | Unmodified |
| (vi)  | Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | No         |
| (vii) | The Center's major programs:   |            |

**Department of Agriculture**

Passed through Georgia Department of Public Health- Special Supplemental Nutrition Program for Women, Infants and Children	10.557	\$ 873,659
--	--------	------------

**Department of Health and Human Services**

Passed through Georgia Department of Public Health- Hospital Preparedness Program and PHEP	93.074	484,156
Healthy Start Initiative	93.926	576,132
		<u>\$ 1,933,947</u>

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

LAURENS COUNTY PUBLIC HEALTH CENTER

Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

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

2019-1

**Segregation of Duties**

**Comment:**

Due to the limited number of personnel, overlapping of duties exists in the Center's operations, primarily in the areas of cash receipts and disbursements. This overlapping of duties presents a situation where unauthorized use of assets could occur and not be detected within a timely period.

**Recommendation:**

We recommend management and the Board of Health continually exercise alert supervision of employees in order to protect the assets of the Center. We further recommend the Center implement internal audit reviews to be performed on a quarterly basis. This internal audit would serve to further mitigate the lack of segregation of duties.

**Response:**

*We concur with the auditor's recommendation. We realize that with limited personnel adequate segregation of duties is not possible. Therefore, to mitigate this, we exercise alert supervision over all employees. We will consider the feasibility of performing quarterly internal audits in the future.*

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

Significant deficiencies effecting federal awards addressed previously -

*None reported*

Findings effecting federal awards addressed previously -

*None reported*

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

Prior Year Findings – None reported.

Prior Year Significant Deficiencies – The current year significant deficiency 2019-1 was a significant deficiency in the prior year. The June 30, 2018 report contained no other significant deficiencies.

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

<b>FEDERAL GRANTOR/PASS THROUGH ENTITY GRANTOR/PROGRAM TITLE</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Program Expenditures</b>
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			
Grants to Provide Outpatient Early Intervention with Respect to HIV Disease	93.918	6H76HA24734-07-01	\$ 173,238
Grants to Provide Outpatient Early Intervention with Respect to HIV Disease	93.918	6H76HA24734-08-00	56,711
Healthy Start Initiative	93.926	6H49MC00122-17-01	130,743
Healthy Start Initiative	93.926	6H49MC00122-18-02	445,389
Pass through Georgia Department of Public Health:			
Hospital Preparedness Program and PHEP	93.074	Program 270	395,022
Hospital Preparedness Program and PHEP	93.074	Program 566	89,134
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.539	Program 066	35,848
Temporary Assistance for Needy Families	93.558	Program 401	260,079
Prevention and Public Health Funds	93.758	Program 208	10,043
Assistance for Oral Disease Prevention and Control	93.875	Program 590	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	Program 056	92,464
HIV Care Formula Grants	93.917	Program 094	432,847
HIV Prevention Activities - Health Dept Based	93.940	Program 044	119,226
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	Program 283	21,618
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	Program 367	70,936
Maternal and Child Health Services Block Grant to the States	93.994	Program 409	206,964
Maternal and Child Health Services Block Grant to the States	93.994	Program 461	31,788
Total U.S. Department of Health & Human Services			\$ 2,572,050
<b>U.S. DEPARTMENT OF EDUCATION</b>			
Pass through Georgia Department of Public Health:			
Infants and Toddlers With Disabilities	84.181	Program 543	217,496
Total U.S. Department of Education			217,496

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



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

<b>FEDERAL GRANTOR/PASS THROUGH ENTITY GRANTOR/PROGRAM TITLE</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Program Expenditures</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Pass through Georgia Department of Public Health:			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Program 007	19,377
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Program 009	3,636
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Program 301	675,175
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Program 329	89,768
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Program 643	85,703
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Program 595	37,253
		Total U.S. Department of Agriculture	<u>910,912</u>
		Total Expenditures of Federal Awards	<u>\$ 3,700,458</u>

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

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Notes to Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2019**

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**1. General**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Laurens County Public Health Center, a component unit of Laurens County, Georgia. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the schedule.

**2. Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in note I.C. to the Center's component unit financial statements.