

**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, 2012**



**NICHOLS, CAULEY & ASSOCIATES, LLC**  
Certified Public Accountants  
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Certified Internal Auditors  
Certified Valuation Analysts  
Financial and Business Development Advisors  
Certified Government Auditing Professionals

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### INDEPENDENT AUDITOR'S REPORT

Dr. Lawton C. Davis  
District Health Director  
District 5, Unit 1  
2121-D Bellevue Avenue  
Dublin, Georgia 31021

We have audited the accompanying component unit financial statements 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, 2012, as listed in the table of contents. These component unit financial statements are the responsibility of the Center's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Center, as of June 30, 2012, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 22, 2013 on our consideration of the Center's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant 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.

Dr. Lawton C. Davis  
District Health Director  
Page 2

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 8 and 25 through 26 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.

Our audit was conducted for the purpose of forming an opinion on the component unit financial statements of the Laurens County Public Health Center, taken as a whole. The financial information listed as supplemental information in the table of contents, is presented for purposes of additional analysis and is not a required part of the component unit financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the component unit financial statements. The financial information listed as supplemental information in the table of contents and the schedule of expenditures of federal grants are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the component unit financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 component unit financial statements or to the 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 information is fairly stated in all material respects in relation to the component unit financial statements as a whole.

*Richels, Cauley + Associates, LLC*

Dublin, Georgia  
January 22, 2013

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

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, 2012. 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 assets increased \$115,638, or 4.16%. Revenues totaled \$8,246,563 while total expenses were \$8,130,925.
- Grant-in-aid revenue increased 1.89% between years to \$5,283,130 from \$5,185,166 for fiscal year 2012 and 2011, respectively.
- The Center's operating expenses decreased \$116,101 from \$8,247,026 during fiscal year 2011 to \$8,130,925 during fiscal year 2012.
- The Center allocated \$603,717 of administrative costs to the various programs during fiscal year 2012 as a result of an indirect cost allocation plan adopted by the Center whereby salaries and other indirect expenditures of the South Central Public Health District (the District) are allocated to all programs and Counties of the District.
- 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 Assets (page 9) offers short and long-term financial information about the Center. The Statement of Net Assets 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 Assets 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 11-14) - 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 on page 15 that explains the relationship (or differences) between them.
- Program activities (pages 25-26) - 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 27-83) provide more detailed information about the Center's services. The individual program statements are accounting devices 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 84-85) - This schedule identifies funds due to or due from DPH for each contract/program that was completed during the audit period.

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

- Schedule of State Contractual Assistance (pages 86-87) - 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, 2012.

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**Financial Analysis of the Center**

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The Statement of Net Assets and Statement of Activities report information about the Center’s net assets and the changes in them. One can think of the Center’s net assets – 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 assets 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.

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**Net Assets**

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

	FY 2012	FY 2011	Change
Cash	\$ 1,455,371	\$ 1,156,624	\$ 298,747
Certificate of Deposit	1,058,539	1,047,938	10,601
Due from the Department of Public Health	484,112	704,201	(220,089)
Capital assets, net of accumulated depreciation	239,840	246,387	(6,547)
Other assets	54,256	53,344	912
<b>Total assets</b>	<b>3,292,118</b>	<b>3,208,494</b>	<b>83,624</b>
Due to the Department of Public Health	10,210	31,238	21,028
Other liabilities	389,578	400,564	10,986
<b>Total liabilities</b>	<b>399,788</b>	<b>431,802</b>	<b>32,014</b>
Invested in capital assets, net of related debt	239,840	246,387	(6,547)
Restricted	571,353	580,640	(9,287)
Unrestricted	2,081,137	1,949,665	131,472
<b>Total net assets</b>	<b>\$ 2,892,330</b>	<b>\$ 2,776,692</b>	<b>\$ 115,638</b>

As can be seen from the previous table, net assets increased approximately \$116,000 to \$2,892,330 in fiscal year 2012 up from \$2,776,692 in fiscal year 2011. The increase in net assets was primarily due to the results of current year operations as reflected in the following table.

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

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**Changes in Net Assets**

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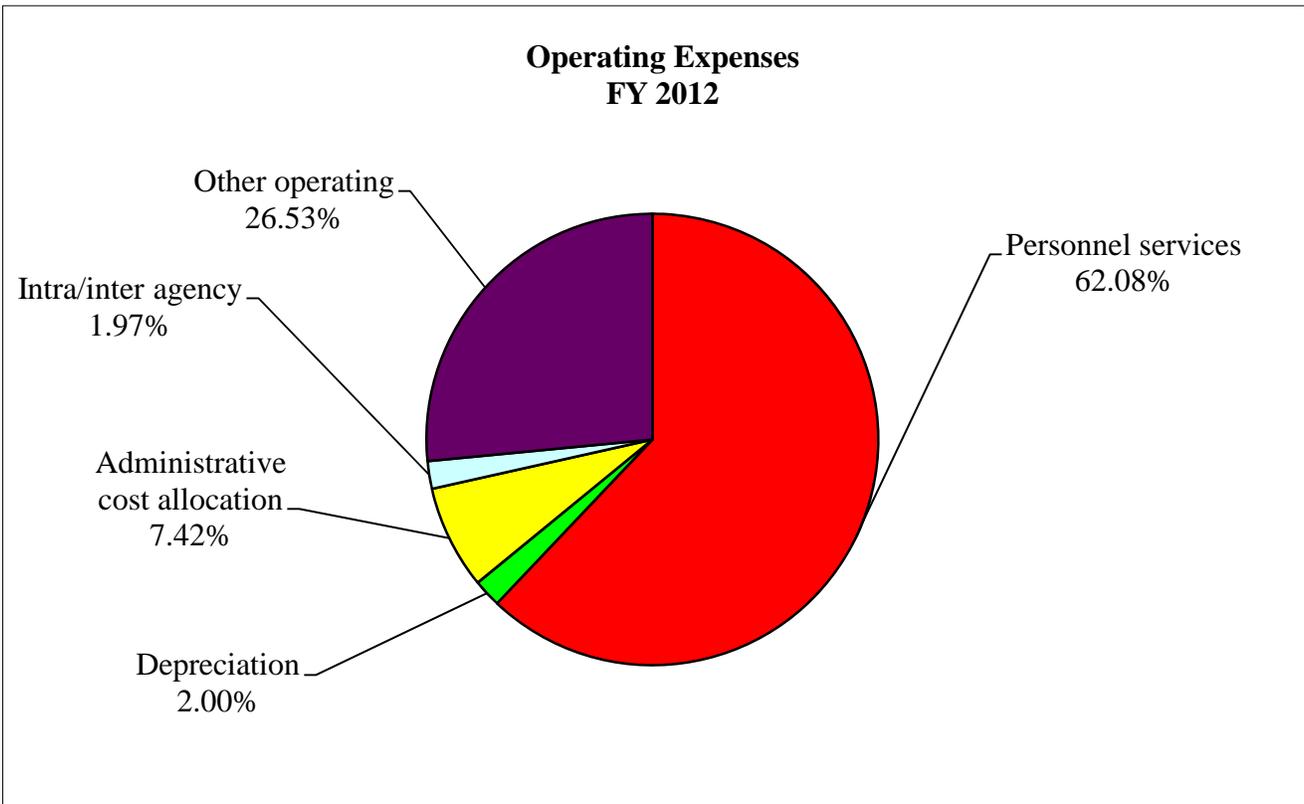
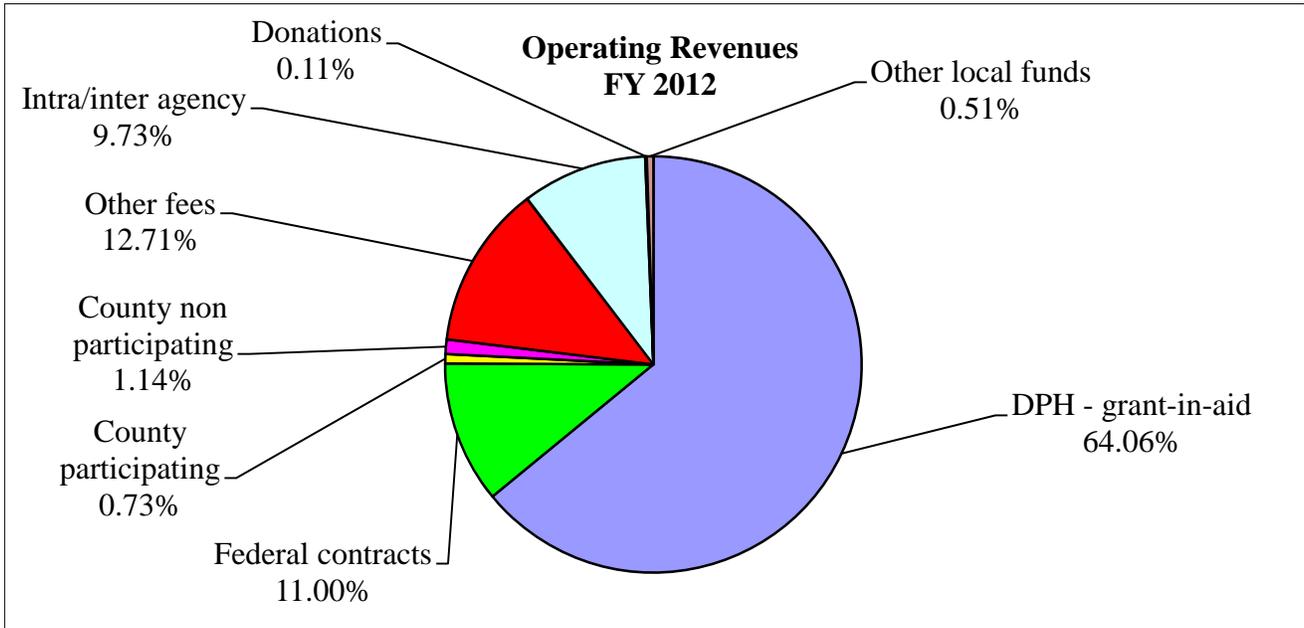
The following table is a summary of the major changes in net assets compared to the prior year as shown in the Statement of Activities.

	<u>FY 2012</u>	<u>FY 2011</u>	<u>Change</u>
Revenues:			
DPH - grant-in-aid	\$ 5,283,130	\$ 5,185,166	\$ 97,964
Federal contracts	906,696	929,958	(23,262)
County participating	60,233	71,240	(11,007)
County non-participating	94,362	83,295	11,067
Other fees	1,048,191	1,174,934	(126,743)
Intra/inter agency	802,586	810,954	(8,368)
Donations	8,965	5,966	2,999
Other local funds	42,400	38,554	3,846
Total revenues	<u>8,246,563</u>	<u>8,300,067</u>	<u>(53,504)</u>
Expenses:			
Personnel services	5,046,986	5,034,738	(12,248)
Depreciation	162,367	151,647	(10,720)
Administrative cost allocation	603,717	602,968	(749)
Intra/inter agency	160,511	203,152	42,641
Other operating	2,157,344	2,254,521	97,177
Total expenses	<u>8,130,925</u>	<u>8,247,026</u>	<u>116,101</u>
Change in net assets	115,638	53,041	62,597
Net assets - beginning	<u>2,776,692</u>	<u>2,723,651</u>	<u>53,041</u>
Net assets - ending	<u>\$ 2,892,330</u>	<u>\$ 2,776,692</u>	<u>\$ 115,638</u>

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

The following graphs illustrate the breakout of the Center's operating revenues and expenses by major category as presented on 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. The difference between budgeted and actual revenues from current year operations was \$56,045.

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**Department of Public Health Transition**

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House Bill 214 passed the Georgia General Assembly in March 2011. The Bill mandated the Division of Public Health transition from the Department of Community Health to become the new Department of Public Health (DPH). The Center has contracted with DPH to provide the administrative and other services previously provided by DCH in addition to grant-in-aid funding.

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**Economic Factors and Next Years Budget**

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The Center has initially been awarded \$3,583,838 grant-in-aid and/or contract funding from DPH for fiscal year 2013. Total revenues and expenditures of \$7,508,432 have initially been budgeted by the Center for fiscal year 2012 which represents a decrease of \$738,131 over actual revenues from current year operations and a decrease of \$623,059 over actual expenditures from current year operations. This amount is based on current grant-in-aid allotments received by DPH and is expected to increase throughout the year.

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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 Public Health Center, 2121-D Bellevue Avenue, Dublin, Georgia 31021.

LAURENS COUNTY PUBLIC HEALTH CENTER

Statement of Net Assets

June 30, 2012

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	\$ 1,455,371
Certificates of deposit	1,058,539
Accounts receivable - Federal grant	54,256
Due from the Department of Public Health	484,112
Capital assets, net of accumulated depreciation of \$2,008,846	<u>239,840</u>
Total assets	<u>\$ 3,292,118</u>
<u>LIABILITIES</u>	
Current liabilities:	
Accounts payable	\$ 55,609
Due to the Department of Public Health	10,210
Compensated absences	<u>66,794</u>
Total current liabilities	132,613
Long-term liabilities -	
Compensated absences	<u>267,175</u>
Total liabilities	<u>399,788</u>
<u>NET ASSETS</u>	
Invested in capital assets, net of related debt	239,840
Restricted for -	
Prior year program income	571,353
Unrestricted	<u>2,081,137</u>
Total net assets	<u>2,892,330</u>
Total liabilities and net assets	<u>\$ 3,292,118</u>

See accompanying independent auditor's report and notes to financial statements.

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Statement of Activities**

**Year Ended June 30, 2012**

Functions	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Assets
				Total Governmental Activities
Governmental activities -				
Public health services	<u>\$ 8,130,925</u>	<u>\$ 1,142,553</u>	<u>\$ 6,250,059</u>	<u>\$ (738,313)</u>
General revenues:				
Intra/inter agency				802,586
Donations				8,965
Other local funds				<u>42,400</u>
Total general revenues				<u>853,951</u>
Change in net assets				115,638
Net assets - beginning				<u>2,776,692</u>
Net assets - ending				<u>\$ 2,892,330</u>

See accompanying independent auditor's report and notes to financial statements.

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Balance Sheet  
Governmental Funds**

**June 30, 2012**

	<u>Total General Funds</u>
<u>ASSETS</u>	
Cash	\$ 1,455,371
Certificate of deposit	1,058,539
Accounts receivable - Federal grant	54,256
Due from the Department of Public Health	<u>484,112</u>
Total assets	<u><u>\$ 3,052,278</u></u>
<u>LIABILITIES AND FUND BALANCE</u>	
Liabilities:	
Accounts payable	\$ 55,609
Due to the Department of Public Health	<u>10,210</u>
Total liabilities	<u>65,819</u>
Fund balance:	
Restricted - prior year program income	571,353
Unassigned	<u>2,415,106</u>
Total fund balance	2,986,459
The amount reported for governmental activities in the statement of net assets is different because:	
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds	239,840
Certain liabilities, such as compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds	<u>(333,969)</u>
Net assets of governmental activities	<u><u>\$ 2,892,330</u></u>

See accompanying independent auditor's report and notes to financial statements.

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Statement of Revenues and Expenditures  
Governmental Funds**

**Year Ended June 30, 2012**

	<u>Total General Fund</u>
Revenues:	
DPH - grant-in-aid	\$ 5,283,130
Federal contracts	906,696
County participating	60,233
County non-participating	94,362
EPSDT fees	13,251
Admin claiming	24,411
Outpatient client fees	136,732
Outpatient Medicaid fees	213,016
Outpatient Medicare fees	8,176
Family planning fees	93,455
Medicaid rehab services option	37,721
Medicaid CMS	5,815
Vital records fees	115,755
Environmental fees	81,930
State revenue	31,940
Contracts-private	244,627
Other income	41,362
Intra/inter agency	802,586
Donations	8,965
Other local funds	<u>42,400</u>
 Total revenues	 <u>\$ 8,246,563</u>

See accompanying independent auditor's report and notes to financial statements.

LAURENS COUNTY PUBLIC HEALTH CENTER

Statement of Revenues and Expenditures  
Governmental Funds

Year Ended June 30, 2012

	Total General Fund
Expenditures:	
Personnel services:	
Salaries	\$ 3,482,279
Fringe benefits	1,571,820
	<u>5,054,099</u>
 Equipment	 <u>129,904</u>
 Administrative cost allocation	 <u>603,717</u>
 Intra/inter agency	 <u>160,511</u>
 Other operating:	
Travel	194,751
All other operating	1,988,509
	<u>2,183,260</u>
 Total expenditures	 <u>8,131,491</u>
 Net change in fund balance	 <u><u>\$ 115,072</u></u>

See accompanying independent auditor's report and notes to financial statements.

LAURENS COUNTY PUBLIC HEALTH CENTER

Statement of Changes in Fund Balance - Governmental Funds

Year Ended June 30, 2012

	<u>Total General Fund</u>
<u>FUND BALANCE - RESTRICTED</u>	
Fund balance - restricted - June 30, 2011	\$ 582,518
Additions -	
Local fees carried forward	571,353
Deductions -	
Transfer to prior year program income	<u>(582,518)</u>
Fund balance - reserved - June 30, 2012	<u>\$ 571,353</u>
<u>FUND BALANCE - UNASSIGNED</u>	
Fund balance - unassigned - June 30, 2011	\$ 2,288,869
Additions -	
Current year revenues over expenditures	140,788
Deductions -	
Transfer to programs as other financing sources	<u>(14,551)</u>
Fund balance - unreserved - June 30, 2012	<u>\$ 2,415,106</u>

See accompanying independent auditor's report and notes to 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, 2012**

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

Net change in fund balance - total governmental funds	\$ 115,072
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(6,547)
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). During this year, compensated absences decreased by \$7,113.	<u>7,113</u>
Change in net assets of governmental activities	<u><u>\$ 115,638</u></u>

See accompanying independent auditor's report and notes to financial statements.

# LAURENS COUNTY PUBLIC HEALTH CENTER

## Notes to Financial Statements

June 30, 2012

### 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, Laurens, 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.

# LAURENS COUNTY PUBLIC HEALTH CENTER

## Notes to Financial Statements

June 30, 2012

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The government-wide financial statements (i.e., the Statement of Net Assets 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 activities 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 nonparticipating funds and other granting agencies.

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

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

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

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.

# LAURENS COUNTY PUBLIC HEALTH CENTER

## Notes to Financial Statements

June 30, 2012

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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. *District operations* accounts for all programs which benefit the district in which the Center is located. Laurens County is designated the lead county for District 5.1. As such, the funds for the district programs are received and disbursed from the Center for the benefit of all the counties in District 5.1. These programs include all programs listed in these financial statements with the exception of program 001.

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 and net assets

##### 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, 2012

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### D. Assets, liabilities and net assets

##### 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 \$1,000 are depreciated over a five-year life.

##### 4. Retirement benefits

The employees of the Center participate in the Georgia State Employees Retirement System. The plan is administered by the State of Georgia, and accumulated benefits and plan assets are not determined or allocated to the individual participating governmental entities. The retirement contributions for the year ended June 30, 2012, were \$367,630. Contributions are fully vested to employees after ten (10) years of continuous service.

##### 5. 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, 2012 is estimated by management to be \$333,969. This amount includes \$23,733 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, 2012**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**D. Assets, liabilities and net assets**

**6. Fund Balance**

Beginning with fiscal year 2011, the Center has adopted, for financial reporting purposes, GASB Statement No. 54. Fund balances are now classified as follows:

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

Restricted – Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors. The Center has classified prior year program income (PYPI) as Restricted. Restricted funds include surplus fee and fund income resulting from an excess of program income resulting from an excess of program income over expenditures. These funds must be expended during the next fiscal year.

Committed – Amounts that can only be used for specific purposes determined by a formal action of the governing authority.

Assigned – Amounts that do not meet the criteria to be classified as Restricted or Committed, but that are intended to be used for specific purposes designated by the governing authority.

Unassigned – All amounts not included in other spendable classifications. These funds consist of county non-participating, donations and other local funds, which do not have to be expended within the following fiscal year.

The Center applies restricted resources first when an expense is incurred for purpose for which both restricted and unrestricted net assets are available.

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Notes to Financial Statements**

**June 30, 2012**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**7. 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 budgets 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 budgets are 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 budgets 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.

**III. DETAILED NOTES TO ALL FUNDS**

**A. Related Party**

During the year the Center received County participating and non-participating revenues of \$60,233 and \$94,362, respectively, from Laurens County, Georgia.

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Notes to Financial Statements**

**June 30, 2012**

**III. DETAILED NOTES TO ALL FUNDS**

**B. 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 governmental instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2012, the carrying amount of the Center's bank deposits was \$2,513,296 and the bank balance was \$2,824,734. The Center also had an imprest petty cash fund of \$614. As of June 30, 2012, the Center did not have any balances exposed to custodial credit risk as uninsured and uncollateralized by GASB pronouncements.

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

Amounts due from DPH:

Program 001 – June reimbursement request	\$	55,294
Program 007 – June reimbursement request		6,443
Program 009 – June reimbursement request		6,237
Program 027 – June reimbursement request		189
Program 029 – June reimbursement request		7,353
Program 030 – June reimbursement request		7,235
Program 031 – June reimbursement request		43,077
Program 063 – June reimbursement request		55,084
Program 066 – June reimbursement request		428
Program 076 – June reimbursement request		7,000
Program 094 – June reimbursement request		16,827
Program 117 – June reimbursement request		1,888
Program 132 – June reimbursement request		3,077
Program 301 – June reimbursement request		167,815
Program 329 – June reimbursement request		6,517
Program 401 – June reimbursement request		4,392
Program 404 – June reimbursement request		65,692
Program 405 – June reimbursement request		13,048
Program 461 – June reimbursement request		2,343
Program 643 – June reimbursement request		14,173
		<u>484,112</u>

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Notes to Financial Statements**

**June 30, 2012**

**III. DETAILED NOTES TO ALL FUNDS**

**C. Due From (to) the Department of Public Health (DPH)**

Amounts due to DPH:

Program 044 – Adjustment for initial operating advance	(1,632)
Program 247 – Adjustment for initial operating advance	(4)
Program 344 – Adjustment for initial operating advance	(1,106)
Program 409 – Adjustment for initial operating advance	(1)
Program 498 – Adjustment for initial operating advance	(6,068)
Program 566 – Adjustment for initial operating advance	(1,071)
Program 567 – Adjustment for initial operating advance	(326)
Program 579 – Adjustment for initial operating advance	(1)
Program 584 – Adjustment for initial operating advance	(1)
	(10,210)

Amount due from (to) DPH, net \$ 473,902

**D. Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2012 was as follows:

	Balance June 30, 2011	Increase	Decrease	Balance June 30, 2012
Equipment and Vehicles	\$ 2,215,126	\$ 155,820	\$ (122,260)	\$ 2,248,686
Accumulated Depreciation	(1,968,739)	(162,367)	122,260	(2,008,846)
Governmental activities capital assets, net	\$ 246,387	\$ (6,547)	\$ --	\$ 239,840

# LAURENS COUNTY PUBLIC HEALTH CENTER

## Notes to Financial Statements

June 30, 2012

### 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 59.75% 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.

#### C. Health Care Legislation

The United States Congress has passed, and the President has signed significant health care legislation, the Patient and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010. The Center is currently assessing the effects of this legislation, if any, on its operation.

### V. SUBSEQUENT EVENTS

The Center assessed events that have occurred subsequent to June 30, 2012 through January 22, 2013 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 January 22, 2013.

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Statement of Revenues, Expenditures and Other Financing Sources (Uses)  
Actual and Budget - General Fund  
Year Ended June 30, 2012**

	Budgeted Amounts		Actual	Variance, Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
DPH - grant-in-aid	\$ 3,971,231	\$ 5,452,053	\$ 5,283,130	\$ (168,923)
Federal contracts	871,205	948,059	906,696	(41,363)
County participating	154,595	154,595	60,233	(94,362)
County non-participating	--	--	94,362	94,362
EPSDT fees	16,290	16,290	13,251	(3,039)
Admin claiming	57,843	57,843	24,411	(33,432)
Outpatient client fees	150,818	73,444	136,732	63,288
Outpatient Medicaid fees	--	105,406	213,016	107,610
Outpatient Medicare fees	16,560	16,560	8,176	(8,384)
Family planning fees	39,445	125,257	93,455	(31,802)
Medicaid rehab services option	31,288	31,288	37,721	6,433
Medicaid CMS	--	--	5,815	5,815
Vital records fees	101,050	101,050	115,755	14,705
Environmental fees	69,000	69,000	81,930	12,930
State revenue	--	2,904	31,940	29,036
Contracts - private	318,397	122,779	244,627	121,848
Other income	34,080	34,080	41,362	7,282
Intra/inter agency	918,689	815,840	802,586	(13,254)
Donations	--	--	8,965	8,965
Qualifying local funds	--	482	15,209	14,727
Non-qualifying local funds	157,169	63,588	27,191	(36,397)
<b>Total revenues</b>	<b>6,907,660</b>	<b>8,190,518</b>	<b>8,246,563</b>	<b>56,045</b>
<b>Other financing sources:</b>				
Transfer from fund balance - unrestricted	--	--	14,551	14,551
Prior year program income - fees	321,239	158,854	582,518	423,664
<b>Total revenues and other financing sources</b>	<b>\$ 7,228,899</b>	<b>\$ 8,349,372</b>	<b>\$ 8,843,632</b>	<b>\$ 494,260</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, 2012**

	Budgeted Amounts		Actual	Variance, Favorable (Unfavorable)
	Original	Final		
Expenditures:				
Personnel services:				
Salaries			\$ 3,482,279	
Fringe benefits			1,571,820	
	\$ 4,705,179	\$ 5,054,103	5,054,099	\$ 4
Equipment	157,700	129,904	129,904	--
Administrative cost allocation	432,247	605,746	603,717	2,029
Intra/inter agency	--	160,511	160,511	--
Other operating:				
Travel			194,751	
All other operating			1,988,509	
	1,933,773	2,399,108	2,183,260	215,848
Total expenditures	7,228,899	8,349,372	8,131,491	217,881
Excess of revenues and other financing sources over expenditures	\$ --	\$ --	712,141	\$ 712,141
Other financing (uses):				
Transfer to fund balance - unassigned			(140,788)	
Transfer to fund balance - restricted - Local fees carried forward			(571,353)	
Excess of revenues and other financing sources over expenditures and other financing (uses)			\$ --	

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, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
DPH - grant-in-aid	\$ 692,549	\$ 692,549	\$ --
County participating	60,233	154,595	(94,362)
County non-participating	94,362	--	94,362
EPSDT fees	13,251	16,290	(3,039)
Admin claiming	24,411	57,843	(33,432)
Outpatient client fees	131,253	72,774	58,479
Outpatient Medicare fees	8,176	16,560	(8,384)
Family planning fees	7,642	39,445	(31,803)
Medicaid rehab services option	37,721	31,288	6,433
Vital records fees	115,755	101,050	14,705
Environmental fees	81,780	69,000	12,780
State revenue	29,036	--	29,036
Contracts - private	131,546	35,792	95,754
Other income	41,362	34,080	7,282
Intra/inter agency	96,962	110,216	(13,254)
Donations	83	--	83
Qualifying local funds	10,831	--	10,831
	<u>1,576,953</u>	<u>1,431,482</u>	<u>145,471</u>
Other financing sources -			
Prior year program income - fees	<u>452,892</u>	<u>31,736</u>	<u>421,156</u>
Total revenues and other financing sources	<u>\$ 2,029,845</u>	<u>\$ 1,463,218</u>	<u>\$ 566,627</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, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Expenditures:			
Personnel services:			
Salaries	\$ 729,720		
Fringe benefits	350,037		
	<u>1,079,757</u>	<u>\$ 1,079,756</u>	<u>\$ (1)</u>
 Equipment	 5,546	 5,547	 1
 Administrative cost allocation	 43,462	 44,858	 1,396
 Other operating:			
Travel	15,562		
All other operating	318,464		
	<u>334,026</u>	<u>333,057</u>	<u>(969)</u>
 Total expenditures	 <u>1,462,791</u>	 <u>1,463,218</u>	 <u>427</u>
 Excess of revenues and other financing sources over expenditures	 567,054	 <u><u>\$ --</u></u>	 <u><u>\$ 567,054</u></u>
 Other financing (uses):			
Transfer to fund balance - unassigned	(105,276)		
Transfer to fund balance - restricted - Local fees carried forward	 (461,778)		
 Excess of revenues and other financing sources over expenditures and other financing (uses)	 <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 007 - WIC Nutrition Education  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 23,385</u>	<u>\$ 23,386</u>	<u>\$ (1)</u>
Expenditures -			
Other operating:			
Travel	14,635		
All other operating	8,750		
	<u>23,385</u>	<u>23,386</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, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 6,237</u>	<u>\$ 6,238</u>	<u>\$ (1)</u>
Expenditures -			
Other operating -			
All other operating	<u>6,237</u>		
	<u>6,237</u>	<u>6,238</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 024 - Children's First -2  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	\$ 65,433	\$ 65,433	\$ --
Expenditures:			
Personnel services:			
Salaries	38,092		
Fringe benefits	17,707		
	<u>55,799</u>	<u>55,800</u>	<u>1</u>
Equipment	<u>363</u>	<u>363</u>	<u>--</u>
Administrative cost allocation	<u>6,557</u>	<u>6,557</u>	<u>--</u>
Other operating:			
Travel	651		
All other operating	2,063		
	<u>2,714</u>	<u>2,713</u>	<u>(1)</u>
Total expenditures	<u>65,433</u>	<u>65,433</u>	<u>--</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 027 - Genetics  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	\$ 84,928	\$ 84,928	\$ --
Expenditures:			
Personnel services:			
Salaries	48,956		
Fringe benefits	23,871		
	<u>72,827</u>	<u>72,827</u>	<u>--</u>
Administrative cost allocation	<u>8,618</u>	<u>8,618</u>	<u>--</u>
Other operating -			
All other operating	<u>3,483</u>	<u>3,483</u>	<u>--</u>
Total expenditures	<u>84,928</u>	<u>84,928</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 029 - Children's First - 3  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 38,911</u>	<u>\$ 38,911</u>	<u>\$ --</u>
Expenditures:			
Personnel services:			
Salaries	17,858		
Fringe benefits	8,861		
	<u>26,719</u>	<u>26,719</u>	<u>--</u>
Equipment	<u>1,326</u>	<u>1,326</u>	<u>--</u>
Other operating:			
Travel	498		
All other operating	10,368		
	<u>10,866</u>	<u>10,866</u>	<u>--</u>
Total expenditures	<u>38,911</u>	<u>38,911</u>	<u>--</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, Expenditures and Other Financing Uses  
Actual and Budget - General Fund  
Program 030 - Children's First - 4  
Year Ended June 30, 2012**

	Actual	Budget	Variance, Favorable (Unfavorable)
Revenues -			
DPH - grant-in-aid	\$ 42,448	\$ 42,448	\$ --
Outpatient medicaid fees	643	--	643
Total revenues	43,091	42,448	643
Expenditures:			
Personnel services:			
Salaries	22,604		
Fringe benefits	11,443		
	34,047	34,047	--
Equipment	760	760	--
Administrative cost allocation	3,287	3,287	--
Other operating:			
Travel	427		
All other operating	3,927		
	4,354	4,354	--
Total expenditures	42,448	42,448	--
Excess of revenues over expenditures	643	\$ --	\$ 643
Other financing (uses):			
Transfer to fund balance - restricted -			
Local fees carried forward	(643)		
Excess of revenues and other financing sources over expenditures and other financing (uses)	\$ --		

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Statement of Revenues and Expenditures  
Actual and Budget - General Fund  
Program 031 - Tuberculosis Case Management  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 142,801</u>	<u>\$ 142,801</u>	<u>\$ --</u>
Expenditures -			
Personnel services:			
Salaries	31,085		
Fringe benefits	13,840		
	<u>44,925</u>	<u>44,925</u>	<u>--</u>
Administrative cost allocation	<u>14,490</u>	<u>14,490</u>	<u>--</u>
Other operating:			
Travel	5,810		
All other operating	77,576		
	<u>83,386</u>	<u>83,386</u>	<u>--</u>
Total expenditures	<u>142,801</u>	<u>142,801</u>	<u>--</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 036 - Contraceptive Supplies  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 67,258</u>	<u>\$ 67,258</u>	<u>\$ --</u>
Expenditures -			
Personnel services:			
Salaries	45,865		
Fringe benefits	21,393		
	<u>67,258</u>	<u>67,258</u>	<u>--</u>
Total expenditures	<u>67,258</u>	<u>67,258</u>	<u>--</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, Expenditures and Other Financing Sources (Uses)  
Actual and Budget - General Fund  
Program 039 - Healthy Start  
Year Ended June 30, 2012**

	Actual	Budget	Variance, Favorable (Unfavorable)
Revenues:			
Federal grants	\$ 906,696	\$ 948,059	\$ (41,363)
Outpatient client fees	882	--	882
Total revenue	907,578	948,059	(40,481)
Other financing sources -			
Prior year program income - fees	1,001	--	1,001
Total revenues and other financing sources	908,579	948,059	(39,480)
Expenditures:			
Personnel services:			
Salaries	414,974		
Fringe benefits	192,734		
	607,708	607,709	1
Equipment	7,509	7,509	--
Administrative cost allocation	94,533	94,533	--
Other operating:			
Travel	60,545		
All other operating	137,402		
	197,947	238,308	40,361
Total expenditures	907,697	948,059	40,362
Excess of revenues and other financing sources over expenditures	882	\$ --	\$ 882
Other financing (uses) -			
Transfer to fund balance -restricted -			
Local fees carried forward	(882)		
Excess of revenues and other financing sources over expenditures and other financing (uses)	\$ --		

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, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
DPH - grant-in-aid	<u>\$ 14,402</u>	<u>\$ 18,135</u>	<u>\$ (3,733)</u>
Expenditures:			
Personnel services:			
Salaries	8,722		
Fringe benefits	<u>3,254</u>		
	<u>11,976</u>	<u>11,975</u>	<u>(1)</u>
Equipment	<u>613</u>	<u>613</u>	<u>--</u>
Administrative cost allocation	<u>880</u>	<u>880</u>	<u>--</u>
Other operating:			
Travel	92		
All other operating	<u>841</u>		
	<u>933</u>	<u>4,667</u>	<u>3,734</u>
Total expenditures	<u>14,402</u>	<u>18,135</u>	<u>3,733</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 056 - Breasttest and More  
Year Ended June 30, 2012**

	Actual	Budget	Variance, Favorable (Unfavorable)
Revenues -			
DPH - grant-in-aid	\$ 132,875	\$ 132,875	\$ --
Expenditures:			
Personnel services:			
Salaries	10,184		
Fringe benefits	7,515		
	17,699	17,699	--
Administrative cost allocation	13,369	13,369	--
Other operating -			
All other operating	101,807	101,807	--
Total expenditures	132,875	132,875	--
Excess of revenues over expenditures	\$ --	\$ --	\$ --

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Statement of Revenues and Expenditures  
Actual and Budget - General Fund  
Program 063 - Hypertension Management Outreach  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 60,532</u>	<u>\$ 60,532</u>	<u>\$ --</u>
Expenditures -			
All other operating	<u>60,532</u>	<u>60,532</u>	<u>--</u>
Total expenditures	<u>60,532</u>	<u>60,532</u>	<u>--</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 066 - Immunization Action Plan  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
Revenues -			
DPH - grant-in-aid	<u>\$ 3,268</u>	<u>\$ 38,076</u>	<u>\$ (34,808)</u>
Expenditures:			
Administrative cost allocation	<u>2,349</u>	<u>2,349</u>	<u>--</u>
Other operating -			
Travel	<u>919</u>		
	<u>919</u>	<u>35,727</u>	<u>34,808</u>
Total expenditures	<u>3,268</u>	<u>38,076</u>	<u>34,808</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, Expenditures and Other Financing Sources (Uses)**

**Actual and Budget - General Fund**

**Program 076 - Dental Health**

**Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
DPH - grant-in-aid	\$ 12,000	\$ 12,000	\$ --
Outpatient client fees	671	670	1
Outpatient Medicaid fees	199,190	99,736	99,454
Total revenues	<u>211,861</u>	<u>112,406</u>	<u>99,455</u>
Other financing sources -			
Prior year program income - fees	<u>99,927</u>	<u>99,927</u>	<u>--</u>
Total revenues and other financing sources	<u>311,788</u>	<u>212,333</u>	<u>99,455</u>
Expenditures:			
Personnel services:			
Salaries	72,863		
Fringe benefits	13,454		
	<u>86,317</u>	<u>86,316</u>	<u>(1)</u>
Equipment	<u>5,300</u>	<u>5,300</u>	<u>--</u>
Administrative cost allocation	<u>13,756</u>	<u>13,756</u>	<u>--</u>
Other operating:			
Travel	5,375		
All other operating	101,585		
	<u>106,960</u>	<u>106,961</u>	<u>1</u>
Total expenditures	<u>212,333</u>	<u>212,333</u>	<u>--</u>
Excess of revenues and other financing sources over expenditures	99,455	<u>\$ --</u>	<u>\$ 99,455</u>
Other financing (uses) -			
Transfer to fund balance - restricted - Local fees carried forward	<u>(99,455)</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 Uses  
Actual and Budget - General Fund  
Program 094 - Ryan White Aids Project  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	\$ 218,859	\$ 227,828	\$ (8,969)
Outpatient client fees	60	--	60
Outpatient Medicaid fees	7,513	--	7,513
Total revenues	<u>226,432</u>	<u>227,828</u>	<u>(1,396)</u>
Other financing sources -			
Prior year program income - fees	4,003	4,003	--
Total revenues and other financing sources	<u>230,435</u>	<u>231,831</u>	<u>(1,396)</u>
 Expenditures:			
Personnel services:			
Salaries	22,880		
Fringe benefits	332		
	<u>23,212</u>	<u>23,212</u>	<u>--</u>
 Equipment	<u>4,220</u>	<u>4,220</u>	<u>--</u>
 Administrative cost allocation	<u>21,855</u>	<u>21,855</u>	<u>--</u>
 Other operating:			
Travel	1,508		
All other operating	177,082		
	<u>178,590</u>	<u>182,544</u>	<u>3,954</u>
 Total expenditures	<u>227,877</u>	<u>231,831</u>	<u>3,954</u>
 Excess of revenues over expenditures	2,558	<u>\$ --</u>	<u>\$ 2,558</u>
 Other financing (uses) -			
Transfer to fund balance - restricted - Local fees carried forward	<u>(2,558)</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 112 - Early Intervention  
Year Ended June 30, 2012**

	Actual	Budget	Variance, Favorable (Unfavorable)
Revenues:			
DPH - grant-in-aid	\$ 345,201	\$ 345,201	\$ --
Outpatient Medicaid fees	5,670	5,670	--
Donations	2,000	--	2,000
Non-qualifying local funds	--	8,532	(8,532)
Total revenues	352,871	359,403	(6,532)
Other financing sources:			
Transfer from fund balance - unrestricted	6,533	--	6,533
Prior year program income - fees	16,163	16,164	(1)
Total revenues and other financing sources	375,567	375,567	--
Expenditures:			
Personnel services:			
Salaries	174,514		
Fringe benefits	74,730		
	249,244	249,244	--
Equipment	2,716	2,716	--
Administrative cost allocation	44,910	44,910	--
Other operating:			
Travel	36,577		
All other operating	42,120		
	78,697	78,697	--
Total expenditures	375,567	375,567	--
Excess of revenues and other financing sources over expenditures	\$ --	\$ --	\$ --

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Statement of Revenues and Expenditures  
Actual and Budget - General Fund  
Program 117 - Third Grade Level Reading INI  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ --</u>
Expenditures:			
Administrative cost allocation	<u>2,029</u>	<u>2,029</u>	<u>--</u>
Other operating:			
All other operating	<u>17,971</u>	<u>17,971</u>	<u>--</u>
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>--</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 119 - Cardiovascular Health Prevention Initiative  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 10,700</u>	<u>\$ 10,700</u>	<u>\$ --</u>
Expenditures:			
Administrative cost allocation	<u>660</u>	<u>660</u>	<u>--</u>
Other operating:			
Travel	1,039		
All other operating	<u>9,001</u>		
	<u>10,040</u>	<u>10,040</u>	<u>--</u>
Total expenditures	<u>10,700</u>	<u>10,700</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 132 - GA Healthy Homes - Lead Poisoning  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 6,900</u>	<u>\$ 6,900</u>	<u>\$ --</u>
Expenditures -			
Other operating:			
Travel	713		
All other operating	<u>6,187</u>		
	<u>6,900</u>	<u>6,900</u>	<u>--</u>
Total expenditures	<u>6,900</u>	<u>6,900</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 170 - Stroke and Heart Prevention  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 13,000</u>	<u>\$ 13,000</u>	<u>\$ --</u>
Expenditures:			
Administrative cost allocation	<u>1,300</u>	<u>1,300</u>	<u>--</u>
Other operating:			
Travel	983		
All other operating	<u>10,717</u>		
	<u>11,700</u>	<u>11,700</u>	<u>--</u>
Total expenditures	<u>13,000</u>	<u>13,000</u>	<u>--</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, Expenditures and Other Financing Sources  
Actual and Budget - General Fund  
Program 182 - Indigent Care Trust Fund  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
Non-qualifying local funds	\$       --	\$    21,204	\$   (21,204)
Other financing sources -			
Transfer from fund balance - unrestricted	<u>8,018</u>	<u>          --</u>	<u>8,018</u>
Total revenues and other financing sources	<u>8,018</u>	<u>21,204</u>	<u>(13,186)</u>
Expenditures -			
Other operating -			
All other operating	<u>8,018</u>	<u>21,204</u>	<u>13,186</u>
Excess of revenues and 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, 2012**

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
Revenues:			
Environmental fees	\$ 150	\$ --	\$ 150
State revenue	2,904	2,904	--
Intra/inter agency	705,624	705,624	--
Qualifying local funds	3,896	--	3,896
Non-qualifying local funds	7,200	--	7,200
Total revenues	<u>719,774</u>	<u>708,528</u>	<u>11,246</u>
Expenditures:			
Personnel services:			
Salaries	372,319		
Fringe benefits	180,720		
	<u>553,039</u>	<u>553,040</u>	<u>1</u>
Equipment	<u>30,098</u>	<u>30,098</u>	<u>--</u>
Other operating:			
Travel	14,557		
All other operating	110,834		
	<u>125,391</u>	<u>125,390</u>	<u>(1)</u>
Total expenditures	<u>708,528</u>	<u>708,528</u>	<u>--</u>
Excess of revenues over expenditures	11,246	<u>\$ --</u>	<u>\$ 11,246</u>
Other financing (uses):			
Transfer to fund balance - unassigned	(11,096)		
Transfer to fund balance - restricted - Local fees carried forward	<u>(150)</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 Uses  
Actual and Budget - General Fund  
Program 198 - Pharmacy  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
Contracts - private	\$ 24,240	\$ --	\$ 24,240
Non-qualifying local funds	<u>18,511</u>	<u>24,240</u>	<u>(5,729)</u>
Total revenues	<u>42,751</u>	<u>24,240</u>	<u>18,511</u>
Expenditures:			
Other operating:			
Travel	50		
All other operating	<u>24,190</u>		
	<u>24,240</u>	<u>24,240</u>	<u>--</u>
Total expenditures	<u>24,240</u>	<u>24,240</u>	<u>--</u>
Excess of revenues over expenditures	18,511	<u>\$ --</u>	<u>\$ 18,511</u>
Other financing (uses) -			
Transfer to fund balance - unassigned	<u>(18,511)</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 and Expenditures  
Actual and Budget - General Fund  
Program 200 - Immunization  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 24,293</u>	<u>\$ 24,293</u>	<u>\$ --</u>
Expenditures -			
Other operating -			
All other operating	<u>24,293</u>	<u>24,293</u>	<u>--</u>
Total expenditures	<u>24,293</u>	<u>24,293</u>	<u>--</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, Expenditures and Other Financing Sources (Uses)**  
**Actual and Budget - General Fund**  
**Program 207 - Georgia B/F Project**  
**Year Ended June 30, 2012**

	Actual	Budget	Variance, Favorable (Unfavorable)
Revenues:			
Outpatient client fees	\$ 3,793	\$ --	\$ 3,793
Contracts - private	6,500	6,258	242
Donations	6,882	--	6,882
Non-qualifying local funds	1,480	8,000	(6,520)
Total revenues	18,655	14,258	4,397
Other financing sources -			
Prior year program income - fees	1,508	--	1,508
Total revenues and other financing sources	20,163	14,258	5,905
Expenditures:			
Administrative cost allocation	595	595	--
Other operating -			
Travel	164		
All other operating	13,499		
	13,663	13,663	--
Total expenditures	14,258	14,258	--
Excess of revenues over expenditures	5,905	\$ --	\$ 5,905
Other financing (uses) -			
Transfer to fund balance - unassigned	(5,905)		
Excess of revenues over expenditures and other financing (uses)	\$ --		

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Statement of Revenues and Expenditures  
Actual and Budget - General Fund  
Program 238 - Teen Plus Center  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 58,236</u>	<u>\$ 58,236</u>	<u>\$ --</u>
Expenditures:			
Personnel services:			
Salaries	12,430		
Fringe benefits	5,587		
	<u>18,017</u>	<u>18,017</u>	<u>--</u>
Administrative cost allocation	<u>8,259</u>	<u>8,259</u>	<u>--</u>
Other operating:			
Travel	413		
All other operating	31,547		
Total other operating	<u>31,960</u>	<u>31,960</u>	<u>--</u>
Total expenditures	<u>58,236</u>	<u>58,236</u>	<u>--</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 245 - EPI Capacity  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
DPH - grant-in-aid	\$ 57,051	\$ 57,051	\$ --
Contracts - private	35,537	33,925	1,612
Non-qualifying local funds	--	1,612	(1,612)
Total revenues	<u>92,588</u>	<u>92,588</u>	<u>--</u>
Expenditures:			
Personnel services:			
Salaries	56,535		
Fringe benefits	27,294		
	<u>83,829</u>	<u>83,829</u>	<u>--</u>
Administrative cost allocation	<u>8,347</u>	<u>8,347</u>	<u>--</u>
Other operating -			
All other operating	<u>412</u>	<u>412</u>	<u>--</u>
Total expenditures	<u>92,588</u>	<u>92,588</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 247 - Public Health Emergency Preparedness  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	\$ 22,131	\$ 22,135	\$ (4)
Expenditures:			
Personnel services:			
Salaries	13,034		
Fringe benefits	6,026		
	<u>19,060</u>	<u>19,060</u>	<u>--</u>
Other operating:			
Travel	75		
All other operating	2,996		
	<u>3,071</u>	<u>3,075</u>	<u>4</u>
Total expenditures	<u>22,131</u>	<u>22,135</u>	<u>4</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 265 - Childhood Lead Poisoning  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 58,500</u>	<u>\$ 58,500</u>	<u>\$ --</u>
Expenditures:			
Personnel services:			
Salaries	34,987		
Fringe benefits	17,123		
	<u>52,110</u>	<u>52,111</u>	<u>1</u>
Other operating:			
Travel	1,511		
All other operating	4,879		
	<u>6,390</u>	<u>6,389</u>	<u>(1)</u>
Total expenditures	<u>58,500</u>	<u>58,500</u>	<u>--</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 280 - EPI Capacity  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ --</u>
Expenditures -			
Other operating -			
All other operating	<u>15,000</u>	<u>15,000</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 298 - Children's 1st Development Specialist  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
DPH - grant-in-aid	<u>\$ 8,725</u>	<u>\$ 8,725</u>	<u>\$ --</u>
Expenditures:			
Personnel services:			
Salaries	6,118		
Fringe benefits	2,572		
	<u>8,690</u>	<u>8,689</u>	<u>(1)</u>
Other operating -			
All other operating	<u>35</u>	<u>36</u>	<u>1</u>
Total expenditures	<u>8,725</u>	<u>8,725</u>	<u>--</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 301 - WIC Cost Pool  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 704,264</u>	<u>\$ 704,264</u>	<u>\$ --</u>
Expenditures:			
Personnel services:			
Salaries	374,568		
Fringe benefits	169,185		
	<u>543,753</u>	<u>543,753</u>	<u>--</u>
Intra/inter agency	<u>160,511</u>	<u>160,511</u>	<u>--</u>
Total expenditures	<u>704,264</u>	<u>704,264</u>	<u>--</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 306 - Youth Development Coordination  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	\$ 70,000	\$ 70,000	\$ --
Contracts - private	10,935	10,935	--
Total revenues	<u>80,935</u>	<u>80,935</u>	<u>--</u>
Expenditures:			
Personnel services:			
Salaries	6,215		
Fringe benefits	2,995		
	<u>9,210</u>	<u>9,210</u>	<u>--</u>
Administrative cost allocation	<u>7,032</u>	<u>7,032</u>	<u>--</u>
Other operating -			
All other operating	<u>64,693</u>	<u>64,693</u>	<u>--</u>
Total expenditures	<u>80,935</u>	<u>80,935</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 329 - Breastfeeding Peer Counseling  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH- grant-in-aid	<u>\$ 101,370</u>	<u>\$ 127,443</u>	<u>\$ (26,073)</u>
Expenditures:			
Personnel services:			
Salaries	66,820		
Fringe benefits	9,563		
	<u>76,383</u>	<u>76,382</u>	<u>(1)</u>
Equipment	<u>188</u>	<u>188</u>	<u>--</u>
Administrative cost allocation	<u>9,625</u>	<u>9,625</u>	<u>--</u>
Other operating:			
Travel	4,696		
All other operating	10,478		
	<u>15,174</u>	<u>41,248</u>	<u>26,074</u>
Total expenditures	<u>101,370</u>	<u>127,443</u>	<u>26,073</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 344 - Community Health Awareness Screening  
and Education Program ICTF  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH- grant-in-aid	<u>\$ 2,270</u>	<u>\$ 12,293</u>	<u>\$ (10,023)</u>
Expenditures:			
Administrative cost allocation	<u>597</u>	<u>1,230</u>	<u>633</u>
Other operating -			
Travel	--		
All other operating	<u>1,673</u>		
	<u>1,673</u>	<u>11,063</u>	<u>9,390</u>
Total expenditures	<u>2,270</u>	<u>12,293</u>	<u>10,023</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 367 - Comprehensive STD Program  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
DPH - grant-in-aid	\$ 69,762	\$ 69,762	\$ --
Contracts - private	12,131	12,131	--
Total revenues	<u>81,893</u>	<u>81,893</u>	<u>--</u>
Expenditures:			
Personnel Services:			
Salaries	49,316		
Fringe benefits	24,276		
	<u>73,592</u>	<u>73,592</u>	<u>--</u>
Administrative cost allocation	<u>7,889</u>	<u>7,889</u>	<u>--</u>
Other operating -			
All other operating	<u>412</u>	<u>412</u>	<u>--</u>
Total expenditures	<u>81,893</u>	<u>81,893</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 401 - Family Planning Cost Pool  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenue:			
DPH - grant-in-aid	\$ 79,082	\$ 79,082	\$ --
Family planning fees	85,813	85,812	1
Total revenue	<u>164,895</u>	<u>164,894</u>	<u>1</u>
Expenditures:			
Equipment	<u>14,238</u>	<u>14,237</u>	<u>(1)</u>
Administrative cost allocation	<u>1,705</u>	<u>1,705</u>	<u>--</u>
Other operating:			
Travel	776		
All other operating	<u>148,176</u>		
	<u>148,952</u>	<u>148,952</u>	<u>--</u>
Total expenditures	<u>164,895</u>	<u>164,894</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 404 - Well Child Outreach EPSDT Cost Pool  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
DPH - grant-in-aid	<u>\$ 118,386</u>	<u>\$ 118,386</u>	<u>\$ --</u>
Expenditures:			
Personnel services:			
Salaries	18,645		
Fringe benefits	9,164		
	<u>27,809</u>	<u>27,809</u>	<u>--</u>
Equipment	<u>456</u>	<u>456</u>	<u>--</u>
Administrative cost allocation	<u>12,013</u>	<u>12,013</u>	<u>--</u>
Other operating:			
Travel	524		
All other operating	77,584		
	<u>78,108</u>	<u>78,108</u>	<u>--</u>
Total expenditures	<u>118,386</u>	<u>118,386</u>	<u>--</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 405 - Cervical Cancer Screening  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 42,718</u>	<u>\$ 42,718</u>	<u>\$ --</u>
Expenditures:			
Administrative cost allocation	<u>4,863</u>	<u>4,863</u>	<u>--</u>
Other operating -			
All other operating	<u>37,855</u>	<u>37,855</u>	<u>--</u>
Total expenditures	<u>42,718</u>	<u>42,718</u>	<u>--</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, Expenditures and Other Financing Sources (Uses)**  
**Actual and Budget - General Fund**  
**Program 409 - CMS Cost Pool**  
**Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
DPH - grant-in-aid	\$ 468,387	\$ 468,388	\$ (1)
Outpatient client fees	73	--	73
Medicaid CMS	5,815	--	5,815
Total revenues	<u>474,275</u>	<u>468,388</u>	<u>5,887</u>
Other financing sources -			
Prior year program income - fees	6,654	6,654	--
Total revenues and other financing sources	<u>480,929</u>	<u>475,042</u>	<u>5,887</u>
Expenditures:			
Personnel services:			
Salaries	174,072		
Fringe benefits	84,967		
	<u>259,039</u>	<u>259,040</u>	<u>1</u>
Equipment	<u>2,772</u>	<u>2,772</u>	<u>--</u>
Administrative cost allocation	<u>46,529</u>	<u>46,529</u>	<u>--</u>
Other operating:			
Travel	3,777		
All other operating	162,925		
	<u>166,702</u>	<u>166,701</u>	<u>(1)</u>
Total expenditures	<u>475,042</u>	<u>475,042</u>	<u>--</u>
Excess of revenues and other financing sources over expenditures	5,887	<u>\$ --</u>	<u>\$ 5,887</u>
Other financing (uses) -			
Transfer to fund balance - restricted - Local fees carried forward	<u>(5,887)</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 417 - Reduction of Tobacco Use  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ --</u>
Expenditures:			
Administrative cost allocation	<u>2,315</u>	<u>2,315</u>	<u>--</u>
Other operating:			
Travel	117		
All other operating	<u>12,568</u>		
	<u>12,685</u>	<u>12,685</u>	<u>--</u>
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>--</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 460 - CMS Newborn Hearing Screening  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	\$ 20,112	\$ 20,112	\$ --
Expenditures:			
Personnel services:			
Salaries	10,806		
Fringe benefits	4,973		
	<u>15,779</u>	<u>15,779</u>	<u>--</u>
Administrative cost allocation	<u>1,086</u>	<u>1,086</u>	<u>--</u>
Other operating:			
Travel	1,645		
All other operating	1,602		
	<u>3,247</u>	<u>3,247</u>	<u>--</u>
Total expenditures	<u>20,112</u>	<u>20,112</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 461 - Outpatient UNHSI/Audio Support  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
Revenues -			
DPH - grant-in-aid	<u>\$ 42,288</u>	<u>\$ 42,288</u>	<u>\$ --</u>
Expenditures:			
Personnel services:			
Salaries	<u>21,612</u>		
Fringe benefits	<u>10,834</u>		
	<u>32,446</u>	<u>32,447</u>	<u>1</u>
Equipment	<u>308</u>	<u>308</u>	<u>--</u>
Administrative cost allocation	<u>4,291</u>	<u>4,291</u>	<u>--</u>
Other operating:			
Travel	2,109		
All other operating	<u>3,134</u>		
	<u>5,243</u>	<u>5,242</u>	<u>(1)</u>
Total expenditures	<u>42,288</u>	<u>42,288</u>	<u>--</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 464 - State Breast and Cervical Cancer  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ --</u>
Expenditures:			
Personnel services:			
Salaries	3,108		
Fringe benefits	1,400		
	<u>4,508</u>	<u>4,509</u>	<u>1</u>
Administrative cost allocation	<u>7,739</u>	<u>7,739</u>	<u>--</u>
Other operating:			
Travel	189		
All other operating	52,564		
	<u>52,753</u>	<u>52,752</u>	<u>(1)</u>
Total expenditures	<u>65,000</u>	<u>65,000</u>	<u>--</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, Expenditures and Other Financing Sources  
Actual and Budget - General Fund  
Program 466 - Health Promotion Initiative  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
DPH - grant-in-aid	\$ 65,000	\$ 65,000	\$ --
Contracts - private	13,017	13,017	--
Qualifying local funds	482	482	--
Total revenues	<u>78,499</u>	<u>78,499</u>	<u>--</u>
Other financing sources -			
Prior year program income - fees	<u>370</u>	<u>370</u>	<u>--</u>
Total revenues and other financing sources	<u>78,869</u>	<u>78,869</u>	<u>--</u>
Expenditures:			
Personnel services:			
Salaries	48,063		
Fringe benefits	23,385		
	<u>71,448</u>	<u>71,449</u>	<u>1</u>
Administrative cost allocation	<u>6,596</u>	<u>6,595</u>	<u>(1)</u>
Other operating:			
Travel	149		
All other operating	676		
	<u>825</u>	<u>825</u>	<u>--</u>
Total expenditures	<u>78,869</u>	<u>78,869</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 498 - Emergency Preparedness Program  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
Revenues:			
DPH - grant-in-aid	<u>\$ 286,423</u>	<u>\$ 304,830</u>	<u>\$ (18,407)</u>
Expenditures:			
Personnel services:			
Salaries	142,714		
Fringe benefits	70,378		
	<u>213,092</u>	<u>213,092</u>	<u>--</u>
Administrative cost allocation	<u>37,476</u>	<u>37,476</u>	<u>--</u>
Other operating:			
Travel	4,121		
All other operating	31,734		
	<u>35,855</u>	<u>54,262</u>	<u>18,407</u>
Total expenditures	<u>286,423</u>	<u>304,830</u>	<u>18,407</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 543 - Infants and Toddlers With Disabilities  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 251,329</u>	<u>\$ 251,329</u>	<u>\$ --</u>
Expenditures:			
Personnel services:			
Salaries	163,156		
Fringe benefits	61,009		
	<u>224,165</u>	<u>224,164</u>	<u>(1)</u>
Administrative cost allocation	<u>27,083</u>	<u>27,083</u>	<u>--</u>
Other operating -			
All other operating	<u>81</u>	<u>82</u>	<u>1</u>
Total expenditures	<u>251,329</u>	<u>251,329</u>	<u>--</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 557 - Children 1st - First Care  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	\$ 31,909	\$ 31,909	\$ --
Expenditures -			
Personnel services:			
Salaries	11,710		
Fringe benefits	5,453		
	<u>17,163</u>	<u>17,163</u>	<u>--</u>
Administrative cost allocation	<u>8,098</u>	<u>8,098</u>	<u>--</u>
Other operating:			
Travel	371		
All other operating	6,277		
	<u>6,648</u>	<u>6,648</u>	<u>--</u>
Total expenditures	<u>31,909</u>	<u>31,909</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 559 - FP District Cadre Realignment  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues:			
DPH - grant-in-aid	\$ 300,128	\$ 300,128	\$ --
Contracts - private	10,721	10,721	--
Total revenues	<u>310,849</u>	<u>310,849</u>	<u>--</u>
Expenditures:			
Personnel services:			
Salaries	187,473		
Fringe benefits	91,270		
	<u>278,743</u>	<u>278,744</u>	<u>1</u>
Administrative cost allocation	<u>30,045</u>	<u>30,045</u>	<u>--</u>
Other operating -			
All other operating	<u>2,061</u>	<u>2,060</u>	<u>(1)</u>
Total expenditures	<u>310,849</u>	<u>310,849</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, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	\$ 75,341	\$ 77,000	\$ (1,659)
Expenditures:			
Personnel services:			
Salaries	42,759		
Fringe benefits	21,109		
	<u>63,868</u>	<u>63,868</u>	<u>--</u>
Administrative cost allocation	<u>7,204</u>	<u>7,204</u>	<u>--</u>
Other operating:			
Travel	739		
All other operating	3,530		
	<u>4,269</u>	<u>5,928</u>	<u>1,659</u>
Total expenditures	<u>75,341</u>	<u>77,000</u>	<u>1,659</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 567 - Hospital Res. Deploy (ASPR)  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 1,948</u>	<u>\$ 3,625</u>	<u>\$ (1,677)</u>
Expenditures:			
Administrative cost allocation	<u>306</u>	<u>306</u>	<u>--</u>
Other operating -			
All other operating	<u>1,642</u>	<u>3,319</u>	<u>1,677</u>
Total expenditures	<u>1,948</u>	<u>3,625</u>	<u>1,677</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 577 - Tuberculosis - Comprehensive Clinical TB Course  
Year Ended June 30, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ --</u>
Expenditures -			
Other operating -			
Travel	<u>400</u>	<u>400</u>	<u>--</u>
Total expenditures	<u>400</u>	<u>400</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 579 - BCW/ARRA of 2009 Part C  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 40,425</u>	<u>\$ 40,426</u>	<u>\$ (1)</u>
Expenditures:			
Personnel services:			
Salaries	27,502		
Fringe benefits	3,366		
	<u>30,868</u>	<u>30,869</u>	<u>1</u>
Other operating:			
Travel	2,523		
All other operating	7,034		
	<u>9,557</u>	<u>9,557</u>	<u>--</u>
Total expenditures	<u>40,425</u>	<u>40,426</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 584 - SHAPP & Cardiovascular Health  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
Revenues -			
DPH - grant-in-aid	<u>\$ 423</u>	<u>\$ 424</u>	<u>\$ (1)</u>
Expenditures -			
Administrative cost allocation	<u>423</u>	<u>424</u>	<u>1</u>
Total expenditures	<u>423</u>	<u>424</u>	<u>1</u>
Excess 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 643 - WIC Direct Costs  
Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
Revenues -			
DPH - grant-in-aid	<u>\$ 185,542</u>	<u>\$ 249,107</u>	<u>\$ (63,565)</u>
	.		
Expenditures:			
Equipment	<u>53,491</u>	<u>53,491</u>	<u>--</u>
Administrative cost allocation	<u>91,546</u>	<u>91,546</u>	<u>--</u>
Other operating:			
Travel	10,511		
All other operating	<u>29,994</u>		
	<u>40,505</u>	<u>104,070</u>	<u>63,565</u>
Total expenditures	<u>185,542</u>	<u>249,107</u>	<u>63,565</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**

**Schedule of Independent Auditor's  
Proposed Financial Settlement  
Year Ended June 30, 2012**

<u>Program Name</u>	<u>Program Number</u>	<u>Proposed Financial Settlement</u>
Public Health	001	\$ --
WIC Nutrition Education	007	\$ --
WIC Breastfeeding	009	\$ --
Children's First-2	024	\$ --
Genetics	027	\$ --
Children's First-3	029	\$ --
Children's First-4	030	\$ --
Tuberculosis Case Management	031	\$ --
Contraceptive Supplies	036	\$ --
Healthy Start	039	\$ --
HIV/AIDS Substance Abuse	044	\$ --
Breasttest and More	056	\$ --
Hypertension Management Outreach	063	\$ --
Immunization Action Plan	066	\$ --
Dental Health	076	\$ --
Ryan White Aids Project	094	\$ --
Early Intervention	112	\$ --
Third Grade Level Reading INI	117	\$ --
Cardiovascular Health Prevention Initiative	119	\$ --
GA Healthy Homes - Lead Poisoning	132	\$ --
Stroke and Heart Prevention	170	\$ --
Indigent Care Trust Fund	182	\$ --
District Administration	195	\$ --
Pharmacy	198	\$ --
Immunization	200	\$ --
Georgia B/F Project	207	\$ --
Teen Plus Center	238	\$ --
EPI Capacity	245	\$ --

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Schedule of Independent Auditor's  
Proposed Financial Settlement  
Year Ended June 30, 2012**

<u>Program Name</u>	<u>Program Number</u>	<u>Proposed Financial Settlement</u>
Public Health Emergency Preparedness	247	\$ --
Childhood Lead Poisoning	265	\$ --
EPI Capacity	280	\$ --
Children's 1st Development Specialist	298	\$ --
WIC Cost Pool	301	\$ --
Youth Development Coordination	306	\$ --
Breastfeeding Peer Counseling	329	\$ --
Community Health Awareness Screening and Education Program ICTF	344	\$ --
Comprehensive STD Program	367	\$ --
Family Planning Cost Pool	401	\$ --
Well Child Outreach EPSDT Cost Pool	404	\$ --
Cervical Cancer Screening	405	\$ --
CMS Cost Pool	409	\$ --
Reduction of Tobacco Use	417	\$ --
CMS Newborn Hearing Screening	460	\$ --
Outpatient UNHSI/Audio Support	461	\$ --
State Breast and Cervical Cancer Health Promotion Initiative	466	\$ --
Emergency Preparedness Program	498	\$ --
Infants and Toddlers with Disabilities	543	\$ --
Children 1st - First Care	557	\$ --
FP District Cadre Realignment	559	\$ --
Hosp. Emergency Plan (HCEPPR)	566	\$ --
Hospital Res. Deploy (ASPR)	567	\$ --
Tuberculosis - Comprehensive Clinical TB Course	577	\$ --
BCW/ARRA of 2009 Part C	579	\$ --
SHAPP & Cardiovascular Health	584	\$ --
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, 2012**

Program Name	Program Number	Revenue	Expenditures	Amount Due from (to) State
Grant-in-aid passed through the Department of Public Health:				
Public Health	001	\$ 692,549	\$ 692,549	\$ 55,294
WIC Nutrition Education	007	23,385	23,385	6,443
WIC Breastfeeding	009	6,237	6,237	6,237
Children's First-2	024	65,433	65,433	--
Genetics	027	84,928	84,928	189
Children's First-3	029	38,911	38,911	7,353
Children's First-4	030	42,448	42,448	7,235
Tuberculosis Case Management	031	142,801	142,801	43,077
Contraceptive Supplies	036	67,258	67,258	--
HIV/AIDS Substance Abuse	044	14,402	14,402	(1,632)
Breasttest and More	056	132,875	132,875	--
Hypertension Management Outreach	063	60,532	60,532	55,084
Immunization Action Plan	066	3,268	3,268	428
Dental Health	076	12,000	12,000	7,000
Ryan White Aids Project	094	218,859	218,859	16,827
Early Intervention	112	345,201	345,201	--
Third Grade Level Reading INI	117	20,000	20,000	1,888
Cardiovascular Health Prevention Initiative	119	10,700	10,700	--
GA Healthy Homes - Lead Poisoning	132	6,900	6,900	3,077
Stroke and Heart Prevention	170	13,000	13,000	--
Immunization	200	24,293	24,293	--
Teen Plus Center	238	58,236	58,236	--
EPI Capacity	245	57,051	57,051	--
Public Health Emergency Preparedness	247	22,131	22,131	(4)
Childhood Lead Poisoning	265	58,500	58,500	--
EPI Capacity	280	15,000	15,000	--
Children's 1st Development Specialist	298	8,725	8,725	--
WIC Cost Pool	301	704,264	704,264	167,815
Youth Development Coordination	306	70,000	70,000	--
Breastfeeding Peer Counseling	329	101,370	101,370	6,517
Community Health Awareness Screening and Education Program ICTF	344	2,270	2,270	(1,106)
Comprehensive STD Program	367	69,762	69,762	--
Well Child Outreach Family Planning Cost Pool	401	79,082	79,082	4,392
EPSDT Cost Pool	404	118,386	118,386	65,692
Cervical Cancer Screening	405	42,718	42,718	13,048
CMS Cost Pool	409	468,387	468,387	(1)

Refer to accompanying independent auditor's report.

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Schedule of State Contractual Assistance**

**Year Ended June 30, 2012**

Program Name	Program Number	Revenue	Expenditures	Amount Due from (to) State
Grant-in-aid passed through the Department of Public Health:				
Reduction of Tobacco Use	417	15,000	15,000	--
CMS Newborn Hearing Screening	460	20,112	20,112	--
Outpatient UNHSI/Audio Support	461	42,288	42,288	2,343
State Breast and Cervical Cancer	464	65,000	65,000	--
Health Promotion Initiative	466	65,000	65,000	--
Emergency Preparedness Program	498	286,423	286,423	(6,068)
Infants and Toddlers with Disabilities	543	251,329	251,329	--
Children 1st - First Care	557	31,909	31,909	--
FP District Cadre Realignment	559	300,128	300,128	--
Hosp. Emergency Plan (HCEPPR)	566	75,341	75,341	(1,071)
Hospital Res. Deploy (ASPR)	567	1,948	1,948	(326)
Tuberculosis - Comprehensive Clinical TB Course	577	400	400	--
BCW/ARRA of 2009 Part C	579	40,425	40,425	(1)
SHAPP & Cardiovascular Health	584	423	423	(1)
WIC Direct Costs	643	185,542	185,542	14,173
		<u>\$ 5,283,130</u>	<u>\$ 5,283,130</u>	<u>\$ 473,902</u>

Refer to accompanying independent auditor's report.



## NICHOLS, CAULEY & ASSOCIATES, LLC

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

Dr. Lawton C. Davis  
District Health Director  
District 5, Unit 1  
2121-D Bellevue Avenue  
Dublin, Georgia 31021

We have audited the component unit financial statements 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, 2012, and have issued our report thereon dated January 22, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Internal Control Over Financial Reporting

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

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency

Dr. Lawton C. Davis  
District Health Director  
Page 2

in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as item 12-1 that we considered to be a significant deficiency in internal controls over financial reporting. 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.

The Center's response to the significant deficiency identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Center's response and, accordingly, we express no opinion on it.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's 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*.

This report is intended solely for the information and use of the Board of Health, management and the federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Richards, Cauley + Associates, LLC*

Dublin, Georgia

January 22, 2013



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### **REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Dr. Lawton C. Davis  
District Health Director  
District 5, Unit 1  
1300 Bellevue Avenue  
Dublin, Georgia 31021

#### Compliance

We have audited compliance of Laurens County Board of Health d/b/a Laurens County Public Health Center (Center) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 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, 2012.

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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Center's management. Our responsibility is to express an opinion on the Center's compliance based on our audit.

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 OMB Circular A-133, *Audits of State and Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination on the Center's compliance with those requirements.

In our opinion, the Laurens County Public Health Center (Center) complied, in all material respects, with the 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, 2012.

### Internal Control Over Compliance

Management of the Center is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Center's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 12-1 to be a significant deficiency.

The Center's response to the significant deficiency identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Center's response and, accordingly, we express no opinion on it.

Dr. Lawton C. Davis  
District Health Director  
Page 3

This report is intended solely for the information and use of, the Board of Health, management and the federal awarding agencies, and through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Nichols, Cauley + Associates, LLC*

Dublin, Georgia

January 22, 2013

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2012**

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

- (i) Unqualified opinion on component unit financial.
- (ii) Significant deficiency in internal control was disclosed by the audit of the Center's component unit financial statements (item 12-1), and we do not consider these items to be a material weakness.
- (iii) Our audit disclosed no noncompliance which was material to the component unit financial statements of the Center.
- (iv) A significant deficiency in internal control over major programs was disclosed by the audit of the Center's component unit financial statements (item 12-1), and we do not consider this item to be a material weakness.
- (v) Unqualified opinion on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133.
- (vi) Our audit disclosed no audit findings that we are required to report in accordance with OMB Circular A-133.
- (vii) The Center's major programs:

Department of Health and Human Services

Passed through Georgia Department of Public Health-			
Centers for Disease Control and Prevention			
Investigations and Technical Assistance	93.283	\$	158,998
Temporary Assistance for Needy Families	93.558		272,751
Maternal and Child Health Services Block Grant to the States	93.994		<u>302,472</u>
Total Department of Health and Human Services			<u><u>734,221</u></u>

U.S. Department of Education

Passed through Georgia Department of Public Health-			
Special Education-Grants for Infants and Families			
Special Education-Grants for Infants and Families	84.181		251,329
Recovery Act	84.393		<u>49,150</u>
Total U.S. Department of Education			<u><u>300,479</u></u>

\$ 1,034,700

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2012**

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

- (i) Type A programs are the programs with total program expenditures of \$300,000 or more. The remaining programs are Type B programs.
- (ii) The Center qualifies as a low-risk auditee under Sec. 530 of OMB Circular A-133.

**SIGNIFICANT DEFICIENCY**

**12-1**

**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 that 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 an internal audit review 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 REWARDS:

**SIGNIFICANT DEFICIENCIES**

Significant deficiency effecting federal awards addressed previously -

12-1 Segregation of Duties

Findings effecting federal awards addressed previously -

None.

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2012**

4. PRIOR YEAR FINDINGS AND SIGNIFICANT DEFICIENCIES:

Prior Year Findings - None.

Prior Year Reportable Condition - Current significant deficiency 12-1 was a significant deficiency in the prior year. The June 30, 2011 report contained no other significant deficiencies.

**LAURENS COUNTY PUBLIC HEALTH CENTER**

**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2012**

	<u>CFDA Number</u>	<u>Federal Expenditures</u>
<u>MAJOR PROGRAMS</u>		
<u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u>		
Passed through Georgia Department of Public Health		
Centers for Disease Control and Prevention, Investigations and Technical Assistance	93.283	\$ 158,998
Temporary Assistance for Needy Families	93.558	272,751
Maternal and Child Health Services Block Grant to the States	93.994	302,472
Total U.S. Department of Health & Human Services		<u>734,221</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>		
Passed through Georgia Department of Public Health		
Special Education-Grants for Infants and Families	84.181	251,329
Special Education-Grants for Infants and Families		
Recovery Act	84.393	49,150
Total U.S. Department of Education		<u>300,479</u>
Total major programs		<u>1,034,700</u>
<u>NON-MAJOR PROGRAMS</u>		
<u>U.S. DEPARTMENT OF AGRICULTURE</u>		
Passed through Georgia Department of Public Health		
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	1,020,798
Total U.S. Department of Agriculture		<u>1,020,798</u>
<u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u>		
Passed through Georgia Department of Public Health		
Public Health Emergency Preparedness	93.069	308,554
GA Healthy Homes - Lead Poisoning	93.070	6,900
Tuberculosis: Comprehensive Clinical TB Course	93.116	400
Family Planning Services	93.217	270,115
Immunization Grants	93.268	3,268
Immunization ARRA - Personnel	93.712	67,258
Medical Assistance Program	93.778	59,193
National Bioterrorism Hospital Preparedness Program	93.889	77,289
HIV Care Formula Grants	93.917	218,859
Healthy Start Initiative	93.926	906,696
HIV/AIDS Substance Abuse	93.940	14,402
Preventive Health Services Sexually Transmitted Diseases Control Grants	93.977	69,762
Preventive Health and Health Services Block Grant	93.991	37,293
		<u>2,039,989</u>
Total non-major programs		<u>3,060,787</u>
Total Federal Financial Assistance		<u>\$ 4,095,487</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, 2012**

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 is 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.