

**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, 2014**



HILLIARD & MILTON, LLC

Certified Public Accountants
Certified Internal Auditors
Certified Government Auditing Professionals

LAURENS COUNTY PUBLIC HEALTH CENTER

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HILLIARD & MILTON, LLC

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INDEPENDENT AUDITOR'S REPORT

Lawton C. Davis, M.D.
District Health Director
District 5, Unit 1
2121-B Bellevue Road
Dublin, Georgia 31021

Report on the Financial Statements

We have audited the accompanying component unit financial statements of the governmental activities and each major fund of the Laurens County Board of Health d/b/a Laurens County Public Health Center (Center), a component unit of Laurens County, Georgia, as of and for the year ended June 30, 2014, which collectively comprise the Center's basic financial statements and the related notes to the financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Center as of June 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming 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 basic component unit financial statements of the Center. The 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 basic component unit financial statements of the Center. The supplemental information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic component unit financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic component unit financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic component unit financial statements or to the basic component unit financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2014, on our consideration of the Center's internal control structure over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Hilliard & Milton, LLC

McRae, Georgia

September 12, 2014

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, 2014. Please read in conjunction with the Center's financial statements, which follow this section.

Financial Highlights

- The Center's total net position increased \$394,453 or 12.52% over the course of the year's operations. Revenues totaled approximately \$8,478,000 while total expenditures were approximately \$8,084,000.
- Operating grants and contributions decreased 2.51% from fiscal year 2013. This decrease was due to grant-in-aid revenue decreasing 2.30% between years to \$4,900,819 from \$5,016,116 for fiscal year 2014 and 2013, respectively.
- Charges for services and general revenues increased 16.32% between years to \$2,187,101 from \$1,880,255 for fiscal years 2014 and 2013, respectively.
- The Centers operating expenses in fiscal year 2014 were approximately \$10,000 higher than fiscal year 2013. This increase was primarily due to increases in intra/inter agency, offset by decreases in other operating an personnel services.
- 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.

LAURENS COUNTY PUBLIC HEALTH CENTER
MANAGEMENT'S DISCUSSION AND ANALYSIS

Overview of the Financial Statements

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).

Required Financial Statements

Government-wide Statements

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

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

Fund Financial Statements

Fund financial statements of the Center consists of the following:

- Governmental funds (pages 11-13) - 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 (page 14) which explains the relationship (or differences) between them.
- Program activities (pages 24-25) - 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 26-73) provide more detailed information about the Center's services. The individual program statements are accounting devices that the Center uses to keep track of specific sources of funding and spending for particular purposes and are required by DPH.
- Schedule of Independent Auditor's Proposed Financial Settlement (pages 74-75) - 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 76-77) - 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, 2014.

Financial Analysis of the Center

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

Net Position

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

	<u>FY 2014</u>	<u>FY 2013</u>	<u>Change</u>
Cash	\$ 1,628,148	\$ 1,933,382	\$ (305,234)
Certificate of deposit	1,070,295	1,065,518	4,777
Accounts receivable	83,394	153,742	(70,348)
Due from Department of Public Health	1,030,283	415,757	614,526
Capital assets, net of accumulated depreciation	<u>380,579</u>	<u>221,361</u>	<u>159,218</u>
Total assets	<u>4,192,699</u>	<u>3,789,760</u>	<u>402,939</u>
Due to Department of Public Health	253,975	246,248	7,727
Other liabilities	<u>393,562</u>	<u>392,160</u>	<u>1,402</u>
Total liabilities	<u>647,537</u>	<u>638,408</u>	<u>9,129</u>
Invested in capital assets	380,579	221,361	159,218
Net position - restricted	837,155	707,036	130,119
Net position - unrestricted	<u>2,327,428</u>	<u>2,222,955</u>	<u>104,473</u>
Total net position	<u>\$ 3,545,162</u>	<u>\$ 3,151,352</u>	<u>\$ 393,810</u>

As can be seen from this table, net position increased approximately \$394,000 to \$3,545,162 in fiscal year 2014 up from \$3,151,352 in fiscal year 2013. The increase in net assets was primarily due to the results of current year operations (summarized below).

LAURENS COUNTY PUBLIC HEALTH CENTER
MANAGEMENT'S DISCUSSION AND ANALYSIS

Changes in Net Position

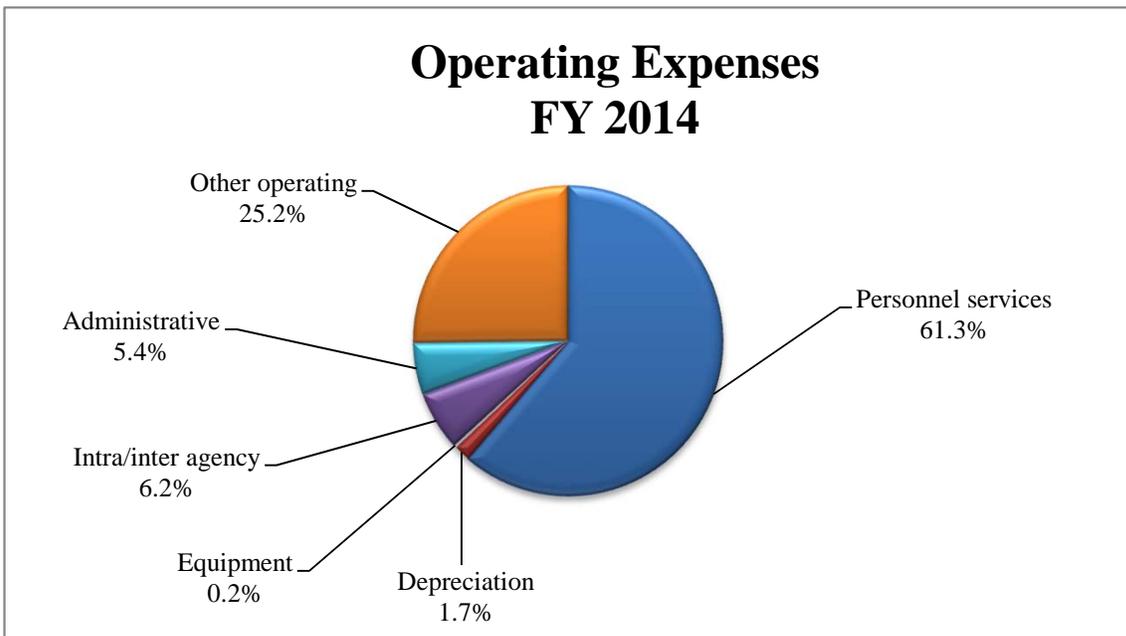
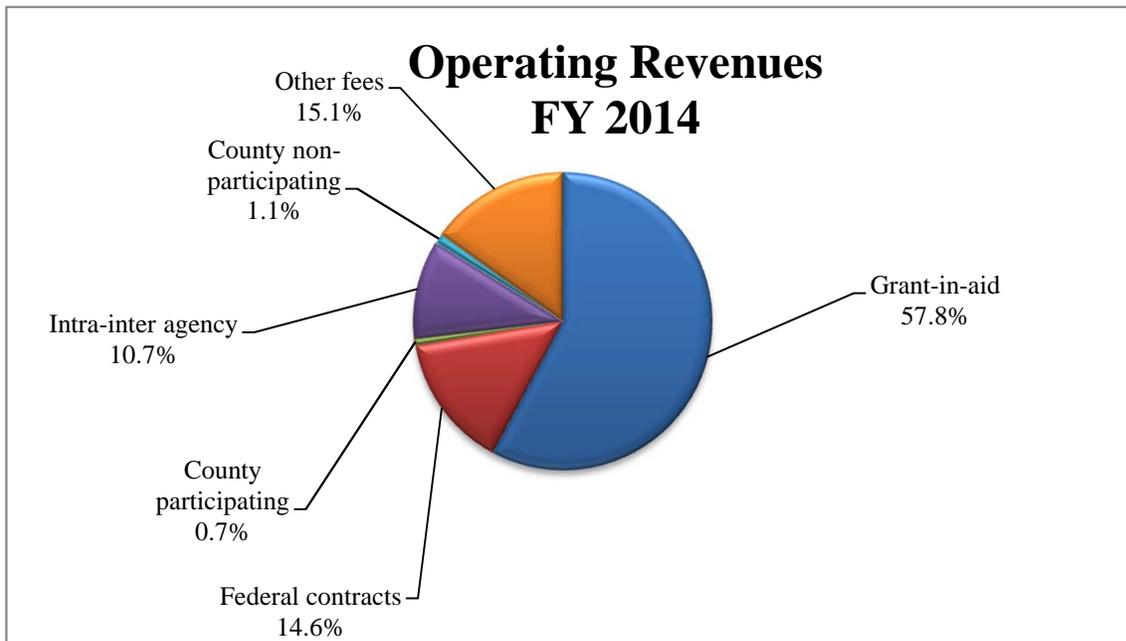
The following table is a summary of the major changes in net assets compared to the prior year as shown in the Statement of Activities.

	<u>FY 2014</u>	<u>FY 2013</u>	<u>Change</u>
Revenues:			
Grant-in-aid	\$ 4,900,819	\$ 5,016,116	\$ (115,297)
Federal contracts	1,235,761	1,282,261	(46,500)
County participating	59,428	59,428	-
County non-participating	95,167	95,167	-
Other income and fees	1,228,464	1,079,750	148,714
Intra/inter agency	906,973	773,626	133,347
Donations	9,524	9,164	360
Other local funds	42,140	17,715	24,425
Total revenues	<u>8,478,276</u>	<u>8,333,227</u>	<u>145,049</u>
Expenditures:			
Personnel services	4,952,566	5,041,661	89,095
Depreciation	135,409	144,057	8,648
Equipment	16,718	17,286	568
Intra/inter agency	503,097	243,398	(259,699)
Administrative cost allocation	437,857	445,570	7,713
Other operating	2,038,176	2,182,233	144,057
Total expenditures	<u>8,083,823</u>	<u>8,074,205</u>	<u>(9,618)</u>
Change in net position	394,453	259,022	135,431
Other change	(643)	-	(643)
Net position - beginning	<u>3,151,352</u>	<u>2,892,330</u>	<u>259,022</u>
Net position - ending	<u>\$ 3,545,162</u>	<u>\$ 3,151,352</u>	<u>\$ 393,810</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 in the Statement of Activities.



LAURENS COUNTY PUBLIC HEALTH CENTER
MANAGEMENT’S DISCUSSION AND ANALYSIS

Budgetary Highlights

The Center adopts an annual Operating Budget. The Operating Budget includes proposed expenses and the means of financing them. The Center’s operating budget remains in effect the entire year. Budgeted amounts are as originally adopted and as amended by the Center. Individual amendments were approved by the Board of Health and DPH. Expenditures that exceed the budgeted amounts by more than ten percent (10%) require approval of DPH for reimbursement. All capital investments other than donations must be budgeted. The Center submits revisions of the budget as required to DPH. Appropriations lapse at the end of the applicable grant or contract fiscal year. Differences between actual and budgeted revenues from current year operations was (\$592,873).

Economic Factors and Next Years Budget

The Center prepares a budget for each fiscal year based on the clients served and funding available from DPH and other sources. The funding available for any given year may change during the year based on budget constraints of the granting agency. As of the end of fiscal year 2013 the Center does not know the total amount of funding that will be available for operations during the next fiscal year but management does not anticipate it will be materially different from current year amounts.

Requests For Information

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

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Net Position
June 30, 2014

	Governmental Activities
ASSETS	
Cash	\$ 1,628,148
Certificate of deposit	1,070,295
Accounts receivable	83,394
Due from the Department of Public Health	1,030,283
Capital assets, net of accumulated depreciation of \$1,965,247	380,579
Total assets	4,192,699
LIABILITIES	
Current liabilities:	
Accounts payable	73,763
Due to the Department of Public Health	253,975
Compensated absences	63,960
	391,698
Long-term liabilities -	
Compensated absences	255,839
Total liabilities	647,537
NET POSITION	
Net investment in capital assets	380,579
Restricted for prior year program income	837,155
Unrestricted	2,327,428
Total net position	\$ 3,545,162

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

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Activities
Year Ended June 30, 2014

<u>Functions</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenue (Expense) and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Total Governmental Activities</u>
Governmental activities -				
Public health services	\$ 8,083,823	\$ 1,228,464	\$ 6,291,175	\$ (564,184)
General revenues -				
Intra/inter agency				906,973
Donations				9,524
Other local funds				42,140
Total general revenues				958,637
Change in net position				394,453
Financial settlement program 030				(643)
Net position - beginning				3,151,352
Net position - ending				\$ 3,545,162

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

LAURENS COUNTY PUBLIC HEALTH CENTER
Balance Sheet
Governmental Funds
June 30, 2014

	<u>Total Governmental Fund</u>
ASSETS	
Cash	\$ 1,628,148
Certificate of deposit	1,070,295
Accounts receivable - Federal grant	83,394
Due from Department of Public Health	<u>1,030,283</u>
Total assets	<u><u>\$ 3,812,120</u></u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 73,763
Due to Department of Public Health	<u>253,975</u>
Total liabilities	<u><u>327,738</u></u>
Fund balance:	
Restricted -	
Prior year program income	837,155
Unassigned	<u>2,647,227</u>
Total fund balance	<u><u>3,484,382</u></u>
The amount reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds	380,579
Certain liabilities, such as compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds	<u>(319,799)</u>
Net position of governmental activities	<u><u>\$ 3,545,162</u></u>

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

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues and Expenditures
Governmental Funds
Year Ended June 30, 2014

	Total Governmental Fund
REVENUES	
DPH - grant-in-aid	\$ 4,900,819
Federal contracts	1,235,761
Contracts - private	45,342
County participating	59,428
County non-participating	95,167
EPSDT fees	17,241
Environmental fees	94,606
Family planning fees	106,870
Vital records fees	161,525
Outpatient client fees	417,218
Outpatient Medicare fees	27,086
Medicaid fees	188,563
Private insurance	65,965
Administrative claiming	104,048
Other local funds	42,140
Donations	9,524
Intra/inter agency	906,973
Total revenues	8,478,276
EXPENDITURES	
Personnel services:	
Salaries	3,235,505
Fringe benefits	1,706,047
	4,941,552
Equipment	226,388
Intra/inter agency	503,097
Administrative cost allocation	437,857
Other operating:	
Travel	160,040
All other operating	1,963,093
	2,123,133
Total expenditures	8,232,027
Net change in fund balance	\$ 246,249

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

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Changes in Fund Balance
Governmental Funds
Year Ended June 30, 2014

	<u>Total Governmental Funds</u>
FUND BALANCE - RESTRICTED	
Fund balance - reserved - beginning of year	\$ 707,036
Additions -	
Local fees carried forward	837,155
Deductions:	
Financial settlement program 030	(643)
Transfer to prior year program income	<u>(706,393)</u>
Fund balance - reserved - end of year	<u><u>\$ 837,155</u></u>
FUND BALANCE - UNASSIGNED	
Fund balance - unreserved - beginning of year	\$ 2,531,740
Additions -	
Current year revenues over expenditures	145,989
Deductions -	
Transfer from fund balance - unassigned	<u>(30,502)</u>
Fund balance - unreserved - end of year	<u><u>\$ 2,647,227</u></u>

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

LAURENS COUNTY PUBLIC HEALTH CENTER
Reconciliation of the Statement of Revenues and Expenditures -
Governmental Funds to the Statement of Activities
Year Ended June 30, 2014

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

Net change in fund balance - total governmental funds	\$	246,249
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$	294,627	
Depreciation expense		<u>(135,409)</u>	159,218

In the statement of activities, certain operating expenses - compensated absences (vacations) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts actually paid).

Compensated absences		6/30/2014	\$	319,799	
Compensated absences		6/30/2013		<u>308,785</u>	(11,014)

Change in net position of governmental activities	\$	<u><u>394,453</u></u>
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The accompanying independent auditor's report and notes to financial statements are an integral part of these financial statements.

LAURENS COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting entity

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

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

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

B. Government-wide and fund financial statements

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

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

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

LAURENS COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Governmental fund financial statements are reported using the *current financial resources management focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Center considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

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

The Center reports the following governmental fund –

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

The Center has no proprietary or fiduciary funds.

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

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

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

1. Deposits and investments

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

2. Accounts receivable and due from DPH

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

LAURENS COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3. Capital assets

Capital assets include equipment and various furniture and fixtures purchased during the performance of the Center's programs. Depreciation of capital assets is computed using the straight-line method. Equipment, furniture, and fixtures with cost in excess of \$1,000 and computer and related equipment 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, 2014 were \$552,960. 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, 2014 is estimated by management to be \$319,799. This amount includes \$22,726 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.

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Center has no item that qualifies for reporting in this category.

LAURENS COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

6. Deferred Outflows/Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents and acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Center has no item that qualifies for reporting in this category.

7. Fund Equity

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

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

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

LAURENS COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

8. Net position flow assumption

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

9. Fund balance flow assumptions

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

10. Administrative cost allocation

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

E. Use of estimates

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

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgets and budgetary accounting

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

LAURENS COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2014

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgets and budgetary accounting

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

III. DETAILED NOTES TO ALL FUNDS

A. Custodial credit risk – deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. At June 30, 2014, the carrying amount of the Center's bank deposits was \$2,697,829 and the bank balance was \$3,136,197. The Center also had an imprest petty cash fund of \$614. As of June 30, 2014, the Center did not have any balances exposed to custodial credit risk as uninsured and uncollateralized by GASB pronouncements.

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

Amount due from DPH:

Program 001 - June reimbursement request	\$ 148,400
Program 007 - June reimbursement request	14,803
Program 009 - June reimbursement request	13,871
Program 024 - June reimbursement request	21,499
Program 027 - June reimbursement request	54,592
Program 031 - June reimbursement request	69,287
Program 044 - June reimbursement request	2,986
Program 056 - June reimbursement request	14,981
Program 094 - June reimbursement request	21,576
Program 112 - June reimbursement request	3,851
Program 170 - June reimbursement request	41,799
Program 186 - June reimbursement request	3,000
Program 245 - June reimbursement request	10,779
Program 270 - June reimbursement request	123,698
Program 280 - June reimbursement request	786
Program 283 - June reimbursement request	11,667
Program 301 - June reimbursement request	135,974
Program 329 - June reimbursement request	27,600

LAURENS COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2014

III. DETAILED NOTES TO ALL FUNDS

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

Amount due from DPH: (continued)

Program 367 - June reimbursement request	8,790
Program 401 - June reimbursement request	32,801
Program 405 - June reimbursement request	5,490
Program 409 - June reimbursement request	66,168
Program 460 - June reimbursement request	12,734
Program 461 - June reimbursement request	551
Program 464 - June reimbursement request	16,754
Program 466 - June reimbursement request	9,943
Program 543 - June reimbursement request	78,779
Program 549 - June reimbursement request	3,388
Program 559 - June reimbursement request	43,322
Program 566 - June reimbursement request	14,282
Program 567 - June reimbursement request	526
Program 643 - June reimbursement request	15,606

Amount due from DPH

\$ 1,030,283

Amount due to DPH:

Program 001 - Adjustment for initial operating advance	\$ 79,326
Program 024 - Adjustment for initial operating advance	17,732
Program 027 - Adjustment for initial operating advance	4,500
Program 031 - Adjustment for initial operating advance	13,115
Program 044 - Adjustment for initial operating advance	1
Program 056 - Adjustment for initial operating advance	6,082
Program 069 - Adjustment for initial operating advance	194
Program 112 - Adjustment for initial operating advance	11,440
Program 133 - Adjustment for initial operating advance	1
Program 186 - Adjustment for initial operating advance	270
Program 245 - Adjustment for initial operating advance	5,135
Program 267 - Adjustment for initial operating advance	879
Program 270 - Adjustment for initial operating advance	32,322
Program 283 - Adjustment for initial operating advance	119
Program 301 - Adjustment for initial operating advance	5
Program 329 - Adjustment for initial operating advance	46

LAURENS COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2014

III. DETAILED NOTES TO ALL FUNDS

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

Amount due to DPH: (continued)

Program 367 - Adjustment for initial operating advance	1
Program 401 - Adjustment for initial operating advance	2,443
Program 405 - Adjustment for initial operating advance	1,782
Program 409 - Adjustment for initial operating advance	38,557
Program 460 - Adjustment for initial operating advance	1,810
Program 461 - Adjustment for initial operating advance	304
Program 466 - Adjustment for initial operating advance	3,568
Program 543 - Adjustment for initial operating advance	18,181
Program 549 - Adjustment for initial operating advance	1,643
Program 559 - Adjustment for initial operating advance	6,606
Program 566 - Adjustment for initial operating advance	7,646
Program 567 - Adjustment for initial operating advance	<u>267</u>
Amount due to DPH	<u>\$ 253,975</u>
Amount due from (to) DPH, net	<u><u>\$ 776,308</u></u>

C. Related Party

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

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2014 was as follows:

	<u>Balance</u>			<u>Balance</u>
	<u>June 30, 2013</u>	<u>Increase</u>	<u>Decrease</u>	<u>June 30, 2014</u>
Equipment and vehicles	\$ 2,170,133	\$ 294,627	\$ (118,934)	\$ 2,345,826
Accumulated depreciation	<u>(1,948,772)</u>	<u>(135,409)</u>	<u>118,934</u>	<u>(1,965,247)</u>
Governmental activities -				
Capital assets, net	<u>\$ 221,361</u>	<u>\$ 159,218</u>	<u>\$ -</u>	<u>\$ 380,579</u>

LAURENS COUNTY PUBLIC HEALTH CENTER

Notes to Financial Statements

June 30, 2014

III. DETAILED NOTES TO ALL FUNDS

E. Fund Equity

Fund Balances:

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

General Fund -

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

\$ 837,155

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 53.18% of its direct funding, including other financing sources, through DPH. This funding is subject to program compliance audits by DPH or its designee. The amount, if any, of expenditures which may be disallowed by DPH, cannot be determined at this time, although the Center expects such amounts, if any, to be immaterial.

V. SUBSEQUENT EVENTS

The Center assessed events that have occurred subsequent to June 30, 2014 through September 12, 2014 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 September 12, 2014.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses) -
Actual and Budget - General Fund
Year Ended June 30, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance,</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable</u>
				<u>(Unfavorable)</u>
REVENUES				
DPH - grant-in-aid	\$ 3,793,701	\$ 5,130,294	\$ 4,900,819	\$ (229,475)
Federal contracts	876,160	1,236,736	1,235,761	(975)
Contracts - private	49,609	26,019	45,342	19,323
County participating	59,428	59,428	59,428	-
County non-participating	95,167	95,167	95,167	-
EPSDT fees	-	-	17,241	17,241
Environmental fees	72,500	-	94,606	94,606
Family planning fees	35,078	104,065	106,870	2,805
Vital records fees	112,464	-	161,525	161,525
Outpatient client fees	12,228	242,399	417,218	174,819
Outpatient Medicare fees	27,634	-	27,086	27,086
Medicaid fees	240,370	154,730	188,563	33,833
Private insurance	60,500	28,340	65,965	37,625
Administrative claiming	9,531	9,531	104,048	94,517
Other local funds	175,318	28,139	42,140	14,001
Donations	-	-	9,524	9,524
Intra/inter agency	839,732	770,555	906,973	136,418
	<u>6,459,420</u>	<u>7,885,403</u>	<u>8,478,276</u>	<u>592,873</u>
OTHER FINANCING SOURCES				
Transfer from fund balance - restricted - prior year program income	116,287	582,810	706,393	123,583
Transfer from fund balance - unassigned	-	37,305	30,502	(6,803)
	<u>-</u>	<u>37,305</u>	<u>30,502</u>	<u>(6,803)</u>
Total revenues and other financing sources	<u>\$ 6,575,707</u>	<u>\$ 8,505,518</u>	<u>\$ 9,215,171</u>	<u>\$ 709,653</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
Year Ended June 30, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance, Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES				
Personnel services:				
Salaries			\$ 3,235,505	
Fringe benefits			1,706,047	
	<u>\$ 4,378,558</u>	<u>\$ 4,982,610</u>	<u>4,941,552</u>	<u>\$ 41,058</u>
Equipment	<u>40,920</u>	<u>226,389</u>	<u>226,388</u>	<u>1</u>
Intra/inter agency	<u>26,289</u>	<u>503,097</u>	<u>503,097</u>	<u>-</u>
Administrative cost allocation	<u>353,113</u>	<u>438,642</u>	<u>437,857</u>	<u>785</u>
Other operating:				
Travel			160,040	
All other operating			1,963,093	
	<u>1,776,827</u>	<u>2,354,780</u>	<u>2,123,133</u>	<u>231,647</u>
Total expenditures	<u>6,575,707</u>	<u>8,505,518</u>	<u>8,232,027</u>	<u>273,491</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	983,144	<u>\$ 983,144</u>
OTHER FINANCING (USES)				
Transfer to fund balance - restricted - prior year program income			(837,155)	
Transfer to fund balance - unassigned			<u>(145,989)</u>	
Excess of revenues and other financing sources over expenditures and other financing (uses)			<u>\$ -</u>	

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses)
Actual and Budget - General Fund
Program 001 - Public Health
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 889,423	\$ 889,423	\$ -
County participating	59,428	59,428	-
County non-participating	95,167	95,167	-
EPSDT fees	17,241	-	17,241
Outpatient client fees	116,020	-	116,020
Outpatient medicare fees	21,708	-	21,708
Medicaid fees	29,435	22,780	6,655
Family planning fees	2,805	-	2,805
Vital records fees	161,525	-	161,525
Environmental fees	94,606	-	94,606
Administrative claiming	104,048	9,531	94,517
Private insurance fees	65,965	28,340	37,625
Other local funds	4,982	-	4,982
Contracts - private	45,342	26,019	19,323
Donations	2	-	2
Intra/inter agency	156,603	20,183	136,420
	<u>1,864,300</u>	<u>1,150,871</u>	<u>713,429</u>
OTHER FINANCING SOURCES			
Transfer from fund balance - restricted prior year program income	<u>570,629</u>	<u>570,629</u>	<u>-</u>
Total revenues and other financing sources	<u>\$ 2,434,929</u>	<u>\$ 1,721,500</u>	<u>\$ 713,429</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, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
EXPENDITURES			
Personnel services:			
Salaries	\$ 734,063		
Fringe benefits	408,829		
	<u>1,142,892</u>	<u>\$ 1,142,893</u>	<u>\$ 1</u>
Equipment	<u>18,165</u>	<u>18,165</u>	<u>-</u>
Intra/inter agency	<u>66,350</u>	<u>66,350</u>	<u>-</u>
Administrative cost allocation	<u>101,561</u>	<u>101,561</u>	<u>-</u>
Other operating:			
Travel	13,769		
All other operating	379,375		
	<u>393,144</u>	<u>392,531</u>	<u>(613)</u>
Total expenditures	<u>1,722,112</u>	<u>1,721,500</u>	<u>(612)</u>
Excess of revenues and other financing sources over expenditures	712,817	<u>\$ -</u>	<u>\$ 712,817</u>
OTHER FINANCING (USES)			
Transfer to fund balance - restricted prior year program income	(613,244)		
Transfer to fund balance - unassigned	<u>(99,573)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u>\$ -</u>		

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues and Expenditures
Actual and Budget - General Fund
Program 007 - WIC - Nutrition Education
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 30,331	\$ 30,331	\$ -
EXPENDITURES			
Other operating:			
Travel	12,214		
All other operating	<u>18,117</u>		
Total expenditures	<u>30,331</u>	<u>30,331</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 009 - WIC - Breastfeeding
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 16,381	\$ 16,382	\$ (1)
EXPENDITURES			
Other operating:			
Travel	858		
All other operating	<u>15,523</u>		
Total expenditures	<u>16,381</u>	<u>16,382</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 013 - District Administrative Operations
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
Intra/inter agency	\$ 108,765	\$ 108,766	\$ (1)
EXPENDITURES			
Personnel services:			
Salaries	41,326		
Fringe benefits	19,920		
	<u>61,246</u>	<u>61,248</u>	<u>2</u>
Intra/inter agency	<u>44,700</u>	<u>44,700</u>	<u>-</u>
Other operating:			
Travel	1,161		
All other operating	1,658		
	<u>2,819</u>	<u>2,818</u>	<u>(1)</u>
Total expenditures	<u>108,765</u>	<u>108,766</u>	<u>1</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses)
Actual and Budget - General Fund
Program 024 - Children's First - 2
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 171,860	\$ 197,021	\$ (25,161)
Medicaid fees	183	-	183
Total revenues	<u>172,043</u>	<u>197,021</u>	<u>(24,978)</u>
OTHER FINANCING SOURCES			
Transfer from fund balance - restricted prior year program income	<u>1,787</u>	<u>-</u>	<u>1,787</u>
Total revenues and other financing sources	<u>\$ 173,830</u>	<u>\$ 197,021</u>	<u>\$ (23,191)</u>
EXPENDITURES			
Personnel services:			
Salaries	99,374		
Fringe benefits	<u>55,690</u>		
	<u>155,064</u>	<u>155,064</u>	<u>-</u>
Equipment	<u>432</u>	<u>432</u>	<u>-</u>
Administrative cost allocation	<u>11,347</u>	<u>11,347</u>	<u>-</u>
Other operating:			
Travel	1,936		
All other operating	<u>4,868</u>		
	<u>6,804</u>	<u>30,178</u>	<u>23,374</u>
Total expenditures	<u>173,647</u>	<u>197,021</u>	<u>23,374</u>
Excess of revenues and other financing sources over expenditures	183	<u>\$ -</u>	<u>\$ 183</u>
OTHER FINANCING (USES)			
Transfer to fund balance - restricted prior year program income	<u>(183)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u>\$ -</u>		

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues and Expenditures
Actual and Budget - General Fund
Program 027 - Genetics Program
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 93,468	\$ 94,875	\$ (1,407)
EXPENDITURES			
Personnel services:			
Salaries	28,815		
Fringe benefits	16,223		
	<u>45,038</u>	<u>45,038</u>	<u>-</u>
Equipment	<u>44,875</u>	<u>44,875</u>	<u>-</u>
Administrative cost allocation	<u>3,029</u>	<u>3,029</u>	<u>-</u>
All other operating	<u>526</u>	<u>1,933</u>	<u>1,407</u>
Total expenditures	<u>93,468</u>	<u>94,875</u>	<u>1,407</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues and Expenditures
Actual and Budget - General Fund
Program 031 - TB Case Management
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 145,720	\$ 145,725	\$ (5)
EXPENDITURES			
Personnel services:			
Salaries	55,012		
Fringe benefits	16,883		
	<u>71,895</u>	<u>71,895</u>	<u>-</u>
Equipment	<u>921</u>	<u>921</u>	<u>-</u>
Intra/inter agency	<u>52,550</u>	<u>52,550</u>	<u>-</u>
Administrative cost allocation	<u>5,859</u>	<u>5,859</u>	<u>-</u>
Other operating:			
Travel	1,189		
All other operating	13,306		
	<u>14,495</u>	<u>14,500</u>	<u>5</u>
Total expenditures	<u>145,720</u>	<u>145,725</u>	<u>5</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses)
Actual and Budget - General Fund
Program 039 - Healthy Start
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
Outpatient client fees	\$ 579	\$ -	\$ 579
Federal contracts	788,609	788,610	(1)
Total revenues	<u>789,188</u>	<u>788,610</u>	<u>578</u>
OTHER FINANCING SOURCES			
Transfer from fund balance - restricted prior year program income	<u>1,242</u>	<u>1,242</u>	<u>-</u>
Total revenues and other financing sources	<u>790,430</u>	<u>789,852</u>	<u>578</u>
EXPENDITURES			
Personnel services:			
Salaries	\$ 395,459		
Fringe benefits	213,138		
	<u>608,597</u>	<u>\$ 608,598</u>	<u>\$ 1</u>
Equipment	6,198	6,198	-
Administrative cost allocation	51,219	51,219	-
Other operating:			
Travel	35,304		
All other operating	88,533		
	<u>123,837</u>	<u>123,837</u>	<u>-</u>
Total expenditures	<u>789,851</u>	<u>789,852</u>	<u>1</u>
Excess of revenues and other financing sources over expenditures	579	<u>\$ -</u>	<u>\$ 579</u>
OTHER FINANCING (USES)			
Transfer to fund balance - restricted prior year program income	<u>(579)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u>\$ -</u>		

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues and Expenditures
Actual and Budget - General Fund
Program 044 - HIV/AIDS Substance Abuse
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 27,202	\$ 27,202	\$ -
EXPENDITURES			
Personnel services:			
Salaries	15,194		
Fringe benefits	8,527		
	<u>23,721</u>	<u>23,721</u>	<u>-</u>
Equipment	<u>434</u>	<u>434</u>	<u>-</u>
Administrative cost allocation	<u>1,838</u>	<u>1,838</u>	<u>-</u>
Other operating:			
Travel	1,140		
All other operating	69		
	<u>1,209</u>	<u>1,209</u>	<u>-</u>
Total expenditures	<u>27,202</u>	<u>27,202</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 056 - Breast and Cervical Cancer
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 97,388	\$ 135,435	\$ (38,047)
EXPENDITURES			
Personnel services:			
Salaries	14,954		
Fringe benefits	8,244		
	<u>23,198</u>	<u>23,198</u>	<u>-</u>
Administrative cost allocation	<u>6,444</u>	<u>6,444</u>	<u>-</u>
Other operating:			
Travel	44		
All other operating	67,702		
	<u>67,746</u>	<u>105,793</u>	<u>38,047</u>
Total expenditures	<u>97,388</u>	<u>135,435</u>	<u>38,047</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues and Expenditures
Actual and Budget - General Fund
Program 066 - Immunization Action Plan
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 139,263	\$ 139,263	\$ -
EXPENDITURES			
Personnel services:			
Salaries	24,873		
Fringe benefits	14,148		
	<u>39,021</u>	<u>39,022</u>	<u>1</u>
Equipment	<u>41,454</u>	<u>41,453</u>	<u>(1)</u>
Administrative cost allocation	<u>10,529</u>	<u>10,529</u>	<u>-</u>
Other operating:			
Travel	659		
All other operating	47,600		
	<u>48,259</u>	<u>48,259</u>	<u>-</u>
Total expenditures	<u>139,263</u>	<u>139,263</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources
Actual and Budget - General Fund
Program 067 - Ryan White Part C EIS Program
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
Federal contract	\$ 447,152	\$ 448,126	\$ (974)
OTHER FINANCING SOURCES			
Transfer from fund balance - restricted prior year program income	974	-	974
Total revenues and other financing sources	448,126	448,126	-
EXPENDITURES			
Personnel services:			
Salaries	129,319		
Fringe benefits	72,221		
	<u>201,540</u>	<u>201,540</u>	<u>-</u>
Equipment	776	776	-
Administrative cost allocation	12,924	12,924	-
Other operating:			
Travel	4,844		
All other operating	228,042		
	<u>232,886</u>	<u>232,886</u>	<u>-</u>
Total expenditures	<u>448,126</u>	<u>448,126</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 069 - School Based Flu Project
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 6,111	\$ 6,305	\$ (194)
EXPENDITURES			
Equipment	-	-	-
Administrative cost allocation	504	504	-
All other operating	5,607	5,801	194
Total expenditures	6,111	6,305	194
Excess of revenues over expenditures	\$ -	\$ -	\$ -

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, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 10,000	\$ 10,000	\$ -
Outpatient client fees	3,664	845	2,819
Medicaid fees	124,693	127,950	(3,257)
Total revenues	<u>138,357</u>	<u>138,795</u>	<u>(438)</u>
OTHER FINANCING SOURCES			
Transfer from fund balance - restricted prior year program income	<u>115,581</u>	<u>-</u>	<u>115,581</u>
Total revenues and other financing sources	<u>253,938</u>	<u>138,795</u>	<u>115,143</u>
EXPENDITURES			
Personnel services:			
Salaries	36,702		
Fringe benefits	<u>15,709</u>		
	<u>52,411</u>	<u>52,412</u>	<u>1</u>
Equipment	<u>160</u>	<u>160</u>	<u>-</u>
Administrative cost allocation	<u>8,902</u>	<u>8,902</u>	<u>-</u>
Other operating:			
Travel	4,625		
All other operating	<u>72,696</u>		
	<u>77,321</u>	<u>77,321</u>	<u>-</u>
Total expenditures	<u>138,794</u>	<u>138,795</u>	<u>1</u>
Excess of revenues and other financing sources over expenditures	115,144	<u>\$ -</u>	<u>\$ 115,144</u>
OTHER FINANCING (USES)			
Transfer to fund balance - restricted prior year program income	<u>(115,144)</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
Statement of Revenues, Expenditures and Other Financing Sources (Uses)
Program 094 - Ryan White Aids Project
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 193,428	\$ 208,900	\$ (15,472)
Outpatient client fees	239	-	239
Total revenues	<u>193,667</u>	<u>208,900</u>	<u>(15,233)</u>
OTHER FINANCING SOURCES			
Transfer from fund balance - restricted prior year program income	<u>2,536</u>	<u>-</u>	<u>2,536</u>
Total revenues and other financing sources	<u>196,203</u>	<u>208,900</u>	<u>(12,697)</u>
EXPENDITURES			
Personnel services:			
Salaries	30,680		
Fringe benefits	5,234		
	<u>35,914</u>	<u>35,914</u>	<u>-</u>
Administrative cost allocation	<u>13,122</u>	<u>13,122</u>	<u>-</u>
All other operating	<u>146,928</u>	<u>159,864</u>	<u>12,936</u>
Total expenditures	<u>195,964</u>	<u>208,900</u>	<u>12,936</u>
Excess of revenues and other financing sources over expenditures	239	<u>\$ -</u>	<u>\$ 239</u>
OTHER FINANCING (USES)			
Transfer to fund balance - restricted prior year program income	<u>(239)</u>		
Excess of revenues and other financing sources over expenditures and other financing (uses)	<u>\$ -</u>		

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses)
Actual and Budget - General Fund
Program 112 - Early Intervention
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 217,320	\$ 227,798	\$ (10,478)
Outpatient client fees	41	-	41
Medicaid fees	19,649	-	19,649
Total revenues	<u>237,010</u>	<u>227,798</u>	<u>9,212</u>
OTHER FINANCING SOURCES			
Transfer from fund balance - restricted prior year program income	<u>2,704</u>	<u>-</u>	<u>2,704</u>
Total revenues and other financing sources	<u>239,714</u>	<u>227,798</u>	<u>11,916</u>
EXPENDITURES			
Personnel services:			
Salaries	100,505		
Fringe benefits	<u>54,070</u>		
	<u>154,575</u>	<u>154,576</u>	<u>1</u>
Equipment	<u>2,125</u>	<u>2,125</u>	<u>-</u>
Administrative cost allocation	<u>15,873</u>	<u>15,873</u>	<u>-</u>
Other operating:			
Travel	22,910		
All other operating	<u>24,541</u>		
	<u>47,451</u>	<u>55,224</u>	<u>7,773</u>
Total expenditures	<u>220,024</u>	<u>227,798</u>	<u>7,774</u>
Excess of revenues and other financing sources over expenditures	19,690	<u>\$ -</u>	<u>\$ 19,690</u>
OTHER FINANCING (USES)			
Transfer to fund balance - restricted prior year program income	<u>(19,690)</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 133 - Cities Readiness Initiative - Law Enforcement
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 1,068	\$ 1,069	\$ (1)
EXPENDITURES			
Administrative cost allocation	79	80	1
All other operating	989	989	-
Total expenditures	1,068	1,069	1
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 170 - Stroke and Heart Prevention
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 55,732	\$ 55,732	\$ -
EXPENDITURES			
Intra/inter agency	16,614	16,614	-
Administrative cost allocation	440	440	-
All other operating	38,678	38,678	-
Total expenditures	55,732	55,732	-
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources
Actual and Budget - General Fund
Program 182 - Indigent Care Trust Fund
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
OTHER FINANCING SOURCES			
Transfer from fund balance - unassigned	<u>3,622</u>	<u>10,425</u>	<u>(6,803)</u>
EXPENDITURES			
Other operating	<u>3,622</u>	<u>10,425</u>	<u>6,803</u>
Excess of 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 186 - Increasing HPV Coverage Rates
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
REVENUES			
DPH - grant-in-aid	\$ 3,000	\$ 3,000	\$ -
EXPENDITURES			
Other operating	3,000	3,000	-
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing (Uses)
Actual and Budget - General Fund
Program 195 - District Administration
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
Intra/inter agency	\$ 619,663	\$ 619,664	\$ (1)
Other local funds	9,557	264	9,293
Total revenues	<u>629,220</u>	<u>619,928</u>	<u>9,292</u>
EXPENDITURES			
Personnel services:			
Salaries	324,416		
Fringe benefits	180,284		
	<u>504,700</u>	<u>504,700</u>	<u>-</u>
Equipment	<u>18,150</u>	<u>18,151</u>	<u>1</u>
Other operating:			
Travel	13,329		
All other operating	83,748		
	<u>97,077</u>	<u>97,077</u>	<u>-</u>
Total expenditures	<u>619,927</u>	<u>619,928</u>	<u>1</u>
Excess of revenues over expenditures	9,293	<u>\$ -</u>	<u>\$ 9,293</u>
OTHER FINANCING (USES)			
Transfer to fund balance - unassigned	<u>(9,293)</u>		
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>		

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing (Uses)
Actual and Budget - General Fund
Program 198 - Pharmacy
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
Other local funds	<u>26,160</u>	<u>27,875</u>	<u>(1,715)</u>
EXPENDITURES			
Other operating	<u>-</u>	<u>27,875</u>	<u>27,875</u>
Excess of revenues over expenditures	26,160	<u>\$ -</u>	<u>\$ 26,160</u>
OTHER FINANCING (USES)			
Transfer to fund balance - unassigned	<u>(26,160)</u>		
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>		

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses)
Actual and Budget - General Fund
Program 207 - Georgia B/F Project
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
Outpatient client fees	\$ 6,485	\$ -	\$ 6,485
Donations	9,522	-	9,522
Total revenues	<u>16,007</u>	<u>-</u>	<u>16,007</u>
OTHER FINANCING SOURCES			
Transfer from fund balance - unassigned	26,880	26,880	-
Transfer from fund balance - restricted			
prior year program income	<u>235</u>	<u>235</u>	<u>-</u>
Total revenues and other financing sources	<u>43,122</u>	<u>27,115</u>	<u>16,007</u>
EXPENDITURES			
Equipment	<u>2,438</u>	<u>2,438</u>	<u>-</u>
Administrative cost allocation	<u>1,880</u>	<u>1,880</u>	<u>-</u>
Other operating:			
Travel	6,139		
All other operating	<u>16,658</u>		
	<u>22,797</u>	<u>22,797</u>	<u>-</u>
Total expenditures	<u>27,115</u>	<u>27,115</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	16,007	<u>\$ -</u>	<u>\$ 16,007</u>
OTHER FINANCING (USES)			
Transfer to fund balance - restricted			
prior year program income	(6,485)		
Transfer to fund balance - unassigned	<u>(9,522)</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 245 - EPI Capacity
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 57,051	\$ 57,051	\$ -
Intra/inter agency	498	498	-
Total revenues	<u>57,549</u>	<u>57,549</u>	<u>-</u>
EXPENDITURES			
Personnel services:			
Salaries	34,319		
Fringe benefits	19,221		
	<u>53,540</u>	<u>53,539</u>	<u>(1)</u>
Administrative cost allocation	<u>3,573</u>	<u>3,573</u>	<u>-</u>
All other operating	<u>436</u>	<u>437</u>	<u>1</u>
Total expenditures	<u>57,549</u>	<u>57,549</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 267 - Care and Prevention in United States (CAPUS)
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ -	\$ 9,763	\$ (9,763)
EXPENDITURES			
Personnel services:			
Salaries	-		
Fringe benefits	-		
	<u>-</u>	<u>8,215</u>	<u>8,215</u>
Administrative cost allocation	<u>-</u>	<u>781</u>	<u>781</u>
Other operating:			
Travel	-		
All other operating	-		
	<u>-</u>	<u>767</u>	<u>767</u>
Total expenditures	<u>-</u>	<u>9,763</u>	<u>9,763</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues and Expenditures
Actual and Budget - General Fund
Program 270 - Public Health Emergency Preparedness
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 358,958	\$ 359,135	\$ (177)
EXPENDITURES			
Personnel services:			
Salaries	128,917		
Fringe benefits	72,163		
	<u>201,080</u>	<u>201,080</u>	<u>-</u>
Equipment	<u>56,276</u>	<u>56,276</u>	<u>-</u>
Administrative cost allocation	<u>18,657</u>	<u>18,657</u>	<u>-</u>
Other operating:			
Travel	7,732		
All other operating	75,213		
	<u>82,945</u>	<u>83,122</u>	<u>177</u>
Total expenditures	<u>358,958</u>	<u>359,135</u>	<u>177</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues and Expenditures
Actual and Budget - General Fund
Program 280 - EPI Capacity/Additional
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 15,000	\$ 15,000	\$ -
EXPENDITURES			
Personnel services:			
Salaries	8,643		
Fringe benefits	5,259		
	<u>13,902</u>	<u>13,902</u>	<u>-</u>
Administrative cost allocation	<u>1,098</u>	<u>1,098</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>

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues and Expenditures
Actual and Budget - General Fund
Program 283 - STD Preventive Clinical Services
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 11,667	\$ 11,667	\$ -
EXPENDITURES			
Administrative cost allocation	581	581	-
Other operating:			
Travel	119		
All other operating	10,967		
	<u>11,086</u>	<u>11,086</u>	<u>-</u>
Total expenditures	<u>11,667</u>	<u>11,667</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 301 - WIC Cost Pool
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 772,781	\$ 772,781	\$ -
EXPENDITURES			
Personnel services:			
Salaries	365,710		
Fringe benefits	188,253		
	<u>553,963</u>	<u>553,963</u>	<u>-</u>
Intra/inter agency	<u>218,818</u>	<u>218,818</u>	<u>-</u>
Total expenditures	<u>772,781</u>	<u>772,781</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, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 132,275	\$ 140,823	\$ (8,548)
EXPENDITURES			
Personnel services:			
Salaries	83,292		
Fringe benefits	16,223		
	<u>99,515</u>	<u>99,516</u>	<u>1</u>
Equipment	<u>558</u>	<u>558</u>	<u>-</u>
Administrative cost allocation	<u>8,153</u>	<u>8,153</u>	<u>-</u>
Other operating:			
Travel	6,537		
All other operating	17,512		
	<u>24,049</u>	<u>32,596</u>	<u>8,547</u>
Total expenditures	<u>132,275</u>	<u>140,823</u>	<u>8,548</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses)
Actual and Budget - General Fund
Program 362 - Ryan White Fees Part C
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
Outpatient client fees	\$ 290,190	\$ 241,554	\$ 48,636
	5,378	-	5,378
Medicaid fees	8,482	4,000	4,482
Total revenues	<u>304,050</u>	<u>245,554</u>	<u>58,496</u>
OTHER FINANCING SOURCES			
Transfer from fund balance - restricted prior year program income	<u>1,731</u>	<u>1,730</u>	<u>1</u>
Total revenues and other financing sources	<u>305,781</u>	<u>247,284</u>	<u>58,497</u>
EXPENDITURES			
Equipment	<u>4,162</u>	<u>4,162</u>	<u>-</u>
Administrative cost allocation	<u>29,211</u>	<u>29,211</u>	<u>-</u>
Other operating:			
Travel	367		
All other operating	<u>196,571</u>		
	<u>196,938</u>	<u>213,911</u>	<u>16,973</u>
Total expenditures	<u>230,311</u>	<u>247,284</u>	<u>16,973</u>
Excess of revenues and other financing sources over expenditures	75,470	<u>\$ -</u>	<u>\$ 75,470</u>
OTHER FINANCING (USES)			
Transfer to fund balance - restricted prior year program income	<u>(75,470)</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 367 - Comprehensive STD Program
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 52,569	\$ 58,010	\$ (5,441)
EXPENDITURES			
Personnel services:			
Salaries	30,313		
Fringe benefits	17,101		
	<u>47,414</u>	<u>47,415</u>	<u>1</u>
Administrative cost allocation	<u>3,381</u>	<u>3,380</u>	<u>(1)</u>
Other operating:			
Travel	1,338		
All other operating	436		
	<u>1,774</u>	<u>7,215</u>	<u>5,441</u>
Total expenditures	<u>52,569</u>	<u>58,010</u>	<u>5,441</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, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 68,688	\$ 108,584	\$ (39,896)
Family planning fees	104,065	104,065	-
Total revenues	<u>172,753</u>	<u>212,649</u>	<u>(39,896)</u>
EXPENDITURES			
Equipment	921	921	-
Intra/inter agency	104,065	104,065	-
Administrative cost allocation	4,288	4,288	-
Other operating:			
Travel	1,830		
All other operating	61,649		
	<u>63,479</u>	<u>103,375</u>	<u>39,896</u>
Total expenditures	<u>172,753</u>	<u>212,649</u>	<u>39,896</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues and Expenditures
Actual and Budget - General Fund
Program 405- State Cervical Cancer Screening
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 15,606	\$ 39,600	\$ (23,994)
EXPENDITURES			
Admin cost allocation	823	824	1
Other operating	14,783	38,776	23,993
Total expenditures	15,606	39,600	23,994
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing Sources (Uses)
Actual and Budget - General Fund
Program 409 - Children Medical Services Cost Pool
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 428,410	\$ 428,410	\$ -
Medicaid fees	6,121	-	6,121
Total revenues	<u>434,531</u>	<u>428,410</u>	<u>6,121</u>
OTHER FINANCING SOURCES			
Transfer from fund balance - restricted prior year program income	<u>8,975</u>	<u>8,974</u>	<u>1</u>
Total revenues and other financing sources	<u>443,506</u>	<u>437,384</u>	<u>6,122</u>
EXPENDITURES			
Personnel services:			
Salaries	132,335		
Fringe benefits	74,254		
	<u>206,589</u>	<u>206,588</u>	<u>(1)</u>
Equipment	3,871	3,871	-
Administrative cost allocation	27,541	27,542	1
Other operating:			
Travel	3,052		
All other operating	196,332		
	<u>199,384</u>	<u>199,383</u>	<u>(1)</u>
Total expenditures	<u>437,385</u>	<u>437,384</u>	<u>(1)</u>
Excess of revenues and other financing sources over expenditures	6,121	<u>\$ -</u>	<u>\$ 6,121</u>
OTHER FINANCING (USES)			
Transfer to fund balance - restricted prior year program income	<u>(6,121)</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 418 - District Quality Improvement and Accreditation
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 7,000	\$ 7,000	\$ -
EXPENDITURES			
Admin cost allocation	500	500	-
All other operating	6,500	6,500	-
Total expenditures	7,000	7,000	-
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 460 - CMS Newborn Hearing Screening
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 20,112	\$ 20,112	\$ -
EXPENDITURES			
Personnel services:			
Salaries	9,793		
Fringe benefits	5,551		
	<u>15,344</u>	<u>15,344</u>	<u>-</u>
Equipment	<u>-</u>	<u>-</u>	<u>-</u>
Administrative cost allocation	<u>725</u>	<u>725</u>	<u>-</u>
Other operating:			
Travel	143		
All other operating	3,900		
	<u>4,043</u>	<u>4,043</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, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 42,288	\$ 42,288	\$ -
EXPENDITURES			
Personnel services:			
Salaries	22,963		
Fringe benefits	12,998		
	<u>35,961</u>	<u>35,961</u>	<u>-</u>
Equipment	<u>405</u>	<u>405</u>	<u>-</u>
Administrative cost allocation	<u>3,089</u>	<u>3,089</u>	<u>-</u>
Other operating:			
Travel	2,164		
All other operating	669		
	<u>2,833</u>	<u>2,833</u>	<u>-</u>
Total expenditures	<u>42,288</u>	<u>42,288</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 464 - State Breast and Cervical Cancer
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 88,960	\$ 102,500	\$ (13,540)
EXPENDITURES			
Personnel services:			
Salaries	7,270		
Fringe benefits	4,006		
	<u>11,276</u>	<u>11,277</u>	<u>1</u>
Administrative cost allocation	<u>5,684</u>	<u>5,684</u>	<u>-</u>
All other operating	<u>72,000</u>	<u>85,539</u>	<u>13,539</u>
Total expenditures	<u>88,960</u>	<u>102,500</u>	<u>13,540</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Statement of Revenues, Expenditures and Other Financing (Uses)
Actual and Budget - General Fund
Program 466 - Health Promotion Initiative
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 65,000	\$ 65,000	\$ -
Other local funds	1,441	-	1,441
Intra/inter agency	1,786	1,786	-
Total revenues	<u>68,227</u>	<u>66,786</u>	<u>1,441</u>
EXPENDITURES			
Personnel services:			
Salaries	37,780		
Fringe benefits	21,127		
	<u>58,907</u>	<u>58,907</u>	<u>-</u>
Administrative cost allocation	<u>4,272</u>	<u>4,272</u>	<u>-</u>
Other operating:			
Travel	1,224		
All other operating	2,383		
	<u>3,607</u>	<u>3,607</u>	<u>-</u>
Total expenditures	<u>66,786</u>	<u>66,786</u>	<u>-</u>
Excess of revenues over expenditures	1,441	<u>\$ -</u>	<u>\$ 1,441</u>
OTHER FINANCING (USES)			
Transfer to fund balance - unassigned	<u>(1,441)</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 498 - PH Emergency Preparedness Program
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance, Favorable (Unfavorable)</u>
REVENUES			
DPH - grant-in-aid	\$ 1,569	\$ 1,569	\$ -
EXPENDITURES			
All other operating	1,569	1,569	-
Total expenditures	<u>1,569</u>	<u>1,569</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 543 - Infants and Toddlers With Disabilities
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 186,773	\$ 202,009	\$ (15,236)
Intra/inter agency	19,658	19,658	-
Total revenues	<u>206,431</u>	<u>221,667</u>	<u>(15,236)</u>
EXPENDITURES			
Personnel services:			
Salaries	128,178		
Fringe benefits	59,314		
	<u>187,492</u>	<u>202,727</u>	<u>15,235</u>
Equipment	<u>7,736</u>	<u>7,736</u>	<u>-</u>
Administrative cost allocation	<u>9,778</u>	<u>9,778</u>	<u>-</u>
All other operating	<u>1,425</u>	<u>1,426</u>	<u>1</u>
Total expenditures	<u>206,431</u>	<u>221,667</u>	<u>15,236</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 549 - Approaches Increase Physical Activity & Healthy Eating
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 20,000	\$ 20,000	\$ -
EXPENDITURES			
Personnel services:			
Salaries	11,285		
Fringe benefits	6,311		
	<u>17,596</u>	<u>17,596</u>	<u>-</u>
Administrative cost allocation	<u>1,283</u>	<u>1,283</u>	<u>-</u>
All other operating	<u>1,121</u>	<u>1,121</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>

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, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 276,012	\$ 293,588	\$ (17,576)
EXPENDITURES			
Personnel services:			
Salaries	161,256		
Fringe benefits	90,833		
	<u>252,089</u>	<u>269,663</u>	<u>17,574</u>
Administrative cost allocation	<u>21,739</u>	<u>21,740</u>	<u>1</u>
All other operating	<u>2,184</u>	<u>2,185</u>	<u>1</u>
Total expenditures	<u>276,012</u>	<u>293,588</u>	<u>17,576</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, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 80,848	\$ 84,961	\$ (4,113)
EXPENDITURES			
Personnel services:			
Salaries	42,759		
Fringe benefits	24,313		
	<u>67,072</u>	<u>67,098</u>	<u>26</u>
Equipment	<u>2,591</u>	<u>2,591</u>	<u>-</u>
Administrative cost allocation	<u>5,120</u>	<u>5,120</u>	<u>-</u>
Other operating			
Travel	2,579		
All other operating	3,486		
	<u>6,065</u>	<u>10,152</u>	<u>4,087</u>
Total expenditures	<u>80,848</u>	<u>84,961</u>	<u>4,113</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 Resource Deployment (ASPR)
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 2,547	\$ 2,970	\$ (423)
EXPENDITURES			
Administrative cost allocation	156	157	1
All other operating	2,391	2,813	422
Total expenditures	2,547	2,970	423
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 643 - WIC Direct Costs
Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	Variance, Favorable (Unfavorable)
REVENUES			
DPH - grant-in-aid	\$ 99,010	\$ 99,012	\$ (2)
EXPENDITURES			
Equipment	13,740	13,741	1
Administrative cost allocation	42,655	42,655	-
Other operating			
Travel	12,834		
All other operating	29,781		
	<u>42,615</u>	<u>42,616</u>	<u>1</u>
Total expenditures	<u>99,010</u>	<u>99,012</u>	<u>2</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Schedule of Independent Auditor's
Proposed Financial Settlement
Year Ended June 30, 2014

<u>Program Name</u>	<u>Program Number</u>	<u>Proposed Financial Settlement</u>
Public Health	001	\$ -
WIC - Nutrition Education	007	\$ -
WIC - Breastfeeding	009	\$ -
District Administrative Operations	013	\$ -
Children's First - 2	024	\$ -
Genetics Program	027	\$ -
TB Case Management	031	\$ -
Healthy Start	039	\$ -
HIV/AIDS Substance Abuse	044	\$ -
Breast and Cervical Cancer	056	\$ -
Immunization Action Plan	066	\$ -
Ryan White Part C EIS Program	067	\$ -
School Based Flu Project	069	\$ -
Dental Health	076	\$ -
Ryan White Aids Project	094	\$ -
Early Intervention	112	\$ -
Cities Readiness Initiative - Law Enforcement	133	\$ -
Stroke and Heart Prevention	170	\$ -
Indigent Care Trust Fund	182	\$ -
Increasing HPV Coverage Rates	186	\$ -
District Administration	195	\$ -
Pharmacy	198	\$ -
Georgia B/F Project	207	\$ -
EPI Capacity	245	\$ -
Care and Prevention in United States (CAPUS)	267	\$ -
Public Health Emergency Preparedness	270	\$ -
EPI Capacity/Additional	280	\$ -
STD Preventive Clinical Services	283	\$ -
WIC Cost Pool	301	\$ -
Breastfeeding Peer Counseling	329	\$ -
Ryan White Fees Part C	362	\$ -

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Schedule of Independent Auditor's
Proposed Financial Settlement
Year Ended June 30, 2014

<u>Program Name</u>	<u>Program Number</u>	<u>Proposed Financial Settlement</u>
Comprehensive STD Program	367	\$ -
Family Planning Cost Pool	401	\$ -
State Cervical Cancer Screening	405	\$ -
Children Medical Services Cost Pool	409	\$ -
District Quality Improvement and Accreditation	418	\$ -
CMS Newborn Hearing Screening	460	\$ -
Outpatient UNHSI/Audio Support	461	\$ -
State Breast and Cervical Cancer	464	\$ -
Health Promotion Initiative	466	\$ -
PH Emergency Preparedness Program	498	\$ -
Infants and Toddlers With Disabilities	543	\$ -
Approaches Increase Physical Activity & Healthy Eating	549	\$ -
FP District Cadre Realignment	559	\$ -
Hospital Emergency Plan (HCEPPR)	566	\$ -
Hospital Resource Deployment (ASPR)	567	\$ -
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, 2014

<u>Program Name</u>	<u>Program Number</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Amount Due (to) from State, net</u>
Grant-in-aid passed through the Department of Public Health:				
Public Health	001	\$ 889,423	\$ 889,423	\$ 69,074
WIC - Nutrition Education	007	30,331	30,331	14,803
WIC - Breastfeeding	009	16,381	16,381	13,871
Children's First - 2	024	171,860	171,860	3,767
Genetics Program	027	93,468	93,468	50,092
TB Case Management	031	145,720	145,720	56,172
HIV/AIDS Substance Abuse	044	27,202	27,202	2,985
Breast and Cervical Cancer	056	97,388	97,388	8,899
Immunization Action Plan	066	139,263	139,263	-
School Based Flu Project	069	6,111	6,111	(194)
Dental Health	076	10,000	10,000	-
Ryan White Aids Project	094	193,428	193,428	21,576
Early Intervention	112	217,320	217,320	(7,589)
Cities Readiness Initiative - Law Enforcement	133	1,068	1,068	(1)
Stroke and Heart Prevention	170	55,732	55,732	41,799
Increasing HPV Coverage Rates	186	3,000	3,000	2,730
EPI Capacity	245	57,051	57,051	5,644
Care and Prevention in United States (CAPUS)	267	-	-	(879)
Public Health Emergency Preparedness	270	358,958	358,958	91,376
EPI Capacity/Additional	280	15,000	15,000	786
STD Preventive Clinical Services	283	11,667	11,667	11,548
WIC Cost Pool	301	772,781	772,781	135,969
Breastfeeding Peer Counseling	329	132,275	132,275	27,554
Comprehensive STD Program	367	52,569	52,569	8,789
Family Planning Cost Pool	401	68,688	68,688	30,358
State Cervical Cancer Screening	405	15,606	15,606	3,708
Children Medical Services Cost Pool	409	428,410	428,410	27,611
District Quality Improvement and Accreditation	418	7,000	7,000	-
CMS Newborn Hearing Screening	460	20,112	20,112	10,924
Outpatient UNHSI/Audio Support	461	42,288	42,288	247
State Breast and Cervical Cancer	464	88,960	88,960	16,754
Health Promotion Initiative	466	65,000	65,000	6,375
PH Emergency Preparedness Program	498	1,569	1,569	-
Infants and Toddlers With Disabilities	543	186,773	186,773	60,598
Approaches Increase Physical Activity & Healthy Eating	549	20,000	20,000	1,745

Refer to accompanying independent auditor's report.

LAURENS COUNTY PUBLIC HEALTH CENTER
Schedule of State Contractual Assistance
Year Ended June 30, 2014

<u>Program Name</u>	<u>Program Number</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Amount Due (to) from State, net</u>
Grant-in-aid passed through the				
Department of Public Health:				
FP District Cadre Realignment	559	276,012	276,012	36,716
Hospital Emergency Plan (HCEPPR)	566	80,848	80,848	6,636
Hospital Resource Deployment (ASPR)	567	2,547	2,547	259
WIC Direct Costs	643	99,010	99,010	15,606
Total Grant-in-aid		<u>\$ 4,900,819</u>	<u>\$ 4,900,819</u>	<u>\$ 776,308</u>

Refer to accompanying independent auditor's report.



HILLIARD & MILTON, LLC

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

Partners:
David Hilliard, CPA
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18 S. Third Ave.
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229-868-5614

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

Lawton C. Davis, M.D.
District Health Director
District 5, Unit 1
2121-B Bellevue Road
Dublin, Georgia 31021

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the component unit financial statements of the governmental activities and each major fund of the Laurens County Board of Health d/b/a Laurens County Public Health Center (Center) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Center's basic financial statements, and have issued our report thereon dated September 12, 2014.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2014-1 that we consider to be a significant deficiency.

Compliance and Other Matters

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

Center's Response to Findings

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

Purpose of this Report

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

Hilliard & Milton, LLC

McRae, Georgia

September 12, 2014



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Lawton C. Davis, M.D.
District Health Director
District 5, Unit 1
2121-B Bellevue Road
Dublin, Georgia 31021

Report on Compliance for Each Major Federal Program

We have audited Laurens County Public Health Center's (Center) compliance with the types of compliance requirements described in the *OMB 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, 2014. The Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Center's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the Center's compliance.

Opinion on Each Major Federal Program

In our opinion, Laurens County Public Health Center, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014

Report on Internal Control Over Compliance

Management of the Center, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Center's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2014-1 that we consider to be a significant deficiency.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Williard & Milton, LLC

McRae, Georgia

September 12, 2014

LAURENS COUNTY PUBLIC HEALTH CENTER

Schedule of Findings and Questioned Costs

Year Ended June 30, 2014

1. SUMMARY OF AUDITOR'S RESULTS:

- (i) Unmodified opinion on component unit financial statements and supplementary schedule of expenditures of Federal awards.
- (ii) A significant deficiency in internal control was disclosed by the audit of the Center's component unit financial statements (item 2014-1), and we do not consider this item 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 2014-1), and we do not consider this item to be a material weakness.
- (v) Unmodified 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-
Special Supplemental Nutrition Program for
Women, Infants, and Children

10.517	\$ 1,050,778
93.069	<u>361,595</u>
	<u>\$ 1,412,373</u>

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

LAURENS COUNTY PUBLIC HEALTH CENTER

Schedule of Findings and Questioned Costs

Year Ended June 30, 2014

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

2014-1

Segregation of Duties

Comment:

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

Recommendation:

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

Response:

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

3. SIGNIFICANT DEFICIENCIES AND FINDINGS RELATING TO FEDERAL AWARDS:

Significant deficiencies effecting federal awards addressed previously -

2014-1 Segregation of Duties

Findings effecting federal awards addressed previously -

None

4. PRIOR YEAR FINDINGS AND SIGNIFICANT DEFICIENCIES:

Prior Year Findings – None reported.

Prior Year Significant Deficiencies – The current year significant deficiency 2014-1 was a significant deficiency in the prior year. The June 30, 2013 report contained no other significant deficiencies.

LAURENS COUNTY PUBLIC HEALTH CENTER
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

FEDERAL GRANTOR/PASS THROUGH ENTITY GRANTOR/PROGRAM TITLE	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Program Expenditures
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			
Grants to Provide Outpatient Early Intervention			
with Respect to HIV Disease	93.918	5H76HA24734-03-00	\$ 447,152
Healthy Start Initiative	93.926	6H49MC00122-13-04	788,609
Pass through Georgia Department of Public Health:			
Public Health Emergency Preparedness	93.069	Program 133	1,068
Public Health Emergency Preparedness	93.069	Program 270	358,958
Public Health Emergency Preparedness	93.069	Program 498	1,569
Family Planning Services	93.217	Program 559	276,012
Immunization Grants	93.268	Program 066	139,263
Centers for Disease Control and Prevention -			
Investigations and Technical Assistance	93.283	Program 056	97,388
National Public Health Improvement Initiative	93.507	Program 418	7,000
Prevention and Public Health Funds	93.539	Program 069	6,111
Prevention and Public Health Funds	93.539	Program 186	3,000
Temporary Assistance for Needy Families	93.558	Program 401	68,688
National Bioterrorism Hospital Preparedness Program	93.889	Program 566	80,848
National Bioterrorism Hospital Preparedness Program	93.889	Program 567	2,547
HIV Care Formula Grants	93.917	Program 094	193,428
HIV Prevention Activities - Health Dept Based	93.940	Program 044	27,202
Assistance Programs for Chronic Disease Prevention			
and Control	93.945	Program 549	20,000
Preventive Health Services - Sexually Transmitted			
Diseases Control Grants	93.977	Program 283	11,667
Preventive Health Services - Sexually Transmitted			
Diseases Control Grants	93.977	Program 367	52,569
Preventative Health and Health Services Block Grant	93.991	Program 170	55,732
Maternal and Child Health Services Block Grant			
to the States	93.994	Program 409	222,773
Maternal and Child Health Services Block Grant			
to the States	93.994	Program 461	42,288
Total U.S. Department of Health & Human Services			<u>\$ 2,903,872</u>

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

LAURENS COUNTY PUBLIC HEALTH CENTER
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

FEDERAL GRANTOR/PASS THROUGH ENTITY GRANTOR/PROGRAM TITLE	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Program Expenditures
U.S. DEPARTMENT OF EDUCATION			
Pass through Georgia Department of Public Health: Infants and Toddlers With Disabilities	84.181	Program 543	186,773
		Total U.S. Department of Education	<u>186,773</u>
U.S. DEPARTMENT OF AGRICULTURE			
Pass through Georgia Department of Public Health: Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Program 007	30,331
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Program 009	16,381
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Program 301	772,781
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Program 329	132,275
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Program 643	99,010
		Total U.S. Department of Agriculture	<u>1,050,778</u>
		Total Expenditures of Federal Awards	<u>\$ 4,141,423</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, 2014

1. General

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

2. Basis of Accounting

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