

TROUP COUNTY BOARD OF HEALTH
(Component Unit of Troup County)

FINANCIAL STATEMENTS

Year Ended June 30, 2012

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INDEPENDENT AUDITOR'S REPORT

To the Board of Health
Troup County Board of Health
LaGrange, Georgia

We have audited the accompanying financial statements of the governmental activities and each major fund of Troup County Board of Health, as of and for the year ended June 30, 2012, which collectively comprise the Troup County Board of Health's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Troup County Board of Health's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Troup County Board of Health, as of June 30, 2012, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2012, on our consideration of Troup County Board of Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Troup County Board of Health's financial statements as a whole. The other supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The other supplementary information listed in the table of contents 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Albright, Fortenberry & Miras, LLP

Columbus, Georgia
October 25, 2012

TROUP COUNTY BOARD OF HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2012
JULY 1, 2011 - JUNE 30, 2012

As management of Troup County Board of Health, we offer the readers of the Troup County Board of Health's financial statements this narrative overview and analysis of the financial activities of Troup County Board of Health for the fiscal year ended June 30, 2012.

Financial Highlights

The assets of Troup County Board of Health exceeded its liabilities at the close of the most recent fiscal year by \$1,492,699 (net assets). Of this amount, \$1,012,009 (restricted net assets) must be used to meet Troup County Board of Health's 2013 obligations to citizens and creditors. Unrestricted net assets amount to \$270,060.

Troup County Board of Health's total net assets decreased by \$144,145.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Troup County Board of Health's financial statements. Troup County Board of Health's financial statements comprise two components: (1) government-wide financial statements, and (2) notes to the financial statements. This report also contains other supplementary information in addition to the financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the readers with a broad overview of Troup County Board of Health's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of Troup County Board of Health's assets and liabilities, with the difference between the two reported as net assets. Over time, the increases or decreases in net assets may serve as a useful indicator of whether the financial position of Troup County Board of Health is improving or deteriorating.

The *statement of activities* presents information showing how Troup County Board of Health's net assets changed during the most recent fiscal year. All the changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused annual leave).

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Troup County Board of Health like other governmental units uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Troup County Board of Health utilizes governmental funds for all of its activities.

TROUP COUNTY BOARD OF HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2012
JULY 1, 2011 - JUNE 30, 2012

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on the balances of spendable resources available at the end of the fiscal year. Such information may be used in evaluating a government's near-term financing requirements.

The Troup County Board of Health maintains one governmental fund.

The Troup County Board of Health adopts annual budgets in accordance with the programmatic requirements as issued by the Georgia Department of Public Health. Comparative Statements of Revenues and Expenditures-Budget to Actual are presented to demonstrate compliance with these budgets.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements.

Government-Wide Financial Analysis

Net Assets

Net assets may serve over time as a useful indicator of a government's financial position. The following chart compares assets, liabilities and net assets for the most recent fiscal years.

	Governmental Activities <u>2012</u>	Governmental Activities <u>2011</u>	Percentage Change
Current & Other Assets	\$ 2,849,401	\$ 3,635,696	-22%
Capital Assets	<u>210,630</u>	<u>265,471</u>	-21%
Total Assets	3,060,031	3,901,167	-22%
Long Term Debt	760,170	715,679	6%
Other Liabilities	<u>807,162</u>	<u>1,548,644</u>	-48%
Total Liabilities	1,567,332	2,264,323	-31%
Net Assets	1,492,699	1,636,844	-9%
Invested in Capital Assets, Net of Related Debt	210,630	265,471	-21%
Restricted - Prior Year Program Income	1,012,009	1,030,550	-2%
Unrestricted	<u>270,060</u>	<u>340,823</u>	-21%
Total Net Assets	<u>\$ 1,492,699</u>	<u>\$ 1,636,844</u>	-9%

TROUP COUNTY BOARD OF HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2012
JULY 1, 2011 - JUNE 30, 2012

Changes in Net Assets

The changes in net assets for the most recent fiscal years are depicted in the following chart.

	Governmental Activities		Percentage Change
	<u>2012</u>	<u>2011</u>	
Revenues			
<u>Program Revenues</u>			
Charges for Services	\$ 2,570,026	\$ 2,846,940	-10%
Operating Grants & Contributions	11,144,483	12,815,600	-13%
<u>General Revenues</u>			
Investment Earnings	<u>4,217</u>	<u>8,313</u>	-49%
	13,718,726	15,670,853	-12%
<u>Expenses</u>			
Health	<u>13,862,871</u>	<u>15,299,974</u>	-9%
Increase (Decrease) Net Assets	(144,145)	370,879	-
Net Assets Beginning	<u>1,636,844</u>	<u>1,265,965</u>	29%
<u>Net Assets Ending</u>	<u>\$ 1,492,699</u>	<u>\$ 1,636,844</u>	-9%

Capital Assets and Debt Administration

Capital Assets

At the end of fiscal year 2012, Troup County Board of Health had \$210,630 invested in capital assets consisting of furniture, fixtures, office machines, and equipment. As of the end of the fiscal year, there was no debt related to capital assets.

Debt

Troup County Board of Health's debt is for accrued compensated absences of \$760,170.

TROUP COUNTY BOARD OF HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR 2012
JULY 1, 2011 - JUNE 30, 2012

Economic Factors and Next Year's Budget

Troup County Board of Health receives significant revenue from the Georgia Department of Public Health. The level of funding provided by the state significantly affects the levels of service Troup County Board of Health can provide to our citizens.

Requests for Information

The financial report is designed to provide a general overview of Troup County Board of Health's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Troup County Board of Health.

TROUP COUNTY BOARD OF HEALTH
 STATEMENT OF NET ASSETS
 June 30, 2012

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash	\$ 1,772,766
Accounts receivable	32,449
Accounts receivable-Georgia Department of Public Health	1,044,186
Capital assets, net of accumulated depreciation	<u>210,630</u>
TOTAL ASSETS	<u><u>3,060,031</u></u>
LIABILITIES	
Accounts payable	208,800
Accounts payable-Georgia Department of Public Health-Advance	598,362
Noncurrent liabilities:	
Due in less than one year	271,100
Due in more than one year	<u>489,070</u>
TOTAL LIABILITIES	<u><u>1,567,332</u></u>
NET ASSETS	
Invested in capital assets, net of related debt	210,630
Restricted-Prior year program income	1,012,009
Unrestricted	<u>270,060</u>
TOTAL NET ASSETS	<u><u>\$ 1,492,699</u></u>

TROUP COUNTY BOARD OF HEALTH
 STATEMENT OF ACTIVITIES
 Year Ended June 30, 2012

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Revenue and Changes in Net Assets</u>
				<u>Governmental Activities</u>
Governmental activities:				
Health	\$ <u>13,862,871</u>	\$ <u>2,570,026</u>	\$ <u>11,144,483</u>	\$ (148,362)
General revenues:				
Unrestricted investment earnings				<u>4,217</u>
				(144,145)
				(Decrease) net assets
Net assets - beginning				<u>1,636,844</u>
Net assets - ending				\$ <u>1,492,699</u>

See accompanying notes.

TROUP COUNTY BOARD OF HEALTH
 BALANCE SHEET
 June 30, 2012

	<u>GENERAL FUND</u>
ASSETS	
Cash	\$ 1,772,766
Accounts receivable	32,449
Accounts receivable-Georgia Department of Public Health	<u>1,044,186</u>
TOTAL ASSETS	\$ <u>2,849,401</u>
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	208,800
Accounts payable-Georgia Department of Public Health-Advance	<u>\$ 598,362</u>
TOTAL LIABILITIES	807,162
FUND BALANCES	
Restricted-Prior year program income	1,012,009
Unassigned	<u>1,030,230</u>
TOTAL FUND BALANCES	<u>2,042,239</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>2,849,401</u>
TOTAL FUND BALANCES	\$ 2,042,239
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	210,630
Long term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(760,170)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$ <u>1,492,699</u>

TROUP COUNTY BOARD OF HEALTH
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES OF GOVERNMENTAL FUNDS
 Year Ended June 30, 2012

	<u>GENERAL FUND</u>
REVENUES	
Georgia Department of Public Health-Grant-In-Aid	\$ 10,108,537
County participating	279,775
Fee income	768,192
Private insurance	13,183
Qualifying local funds	85,121
Non-qualifying local funds	540,547
Qualifying donations	28,846
Qualifying contracts	274,756
Non-qualifying contracts	863,598
Other federal funds	756,171
	<u>13,718,726</u>
EXPENDITURES	
Direct salaries and fringe benefits	7,755,806
Equipment	122,010
Other operating expenses	5,168,253
Intra/Inter agency transactions	90,700
Indirect cost	549,896
	<u>13,686,665</u>
EXCESS OF REVENUES OVER EXPENDITURES	32,061
TRANSFER UNASSIGNED FUND BALANCE TO CURRENT YEAR REVENUE	(76,874)
FUND BALANCES AT BEGINNING OF YEAR	<u>2,087,052</u>
FUND BALANCES AT END OF YEAR	<u>\$ 2,042,239</u>

TROUP COUNTY BOARD OF HEALTH
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
 THE STATEMENT OF ACTIVITIES
 Year Ended June 30, 2012

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

Net change in fund balances-total governmental funds	\$ (44,813)
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, with a gain or loss on disposal. This is the amount by which depreciation exceeded capital outlays in the current period.	(54,841)
Changes in accrued compensated absences do not require the use nor are they a source of current financial resources and therefore, are not reported as income nor expenditures in governmental funds.	<u>(44,491)</u>
Change in net assets of governmental activities	<u>\$ (144,145)</u>

TROUP COUNTY BOARD OF HEALTH
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
Year Ended June 30, 2012

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Georgia Department of Public Health-Grant-In-Aid	\$ 9,188,259	\$ 10,394,325	\$ 10,108,537	\$ (285,788)
Georgia Department of Public Health-Other	748,136	-	-	-
County participating	279,775	279,775	279,775	-
Fee income	89,452	195,124	768,192	573,068
Private insurance	-	2,116	13,183	11,067
Qualifying local funds	305,239	89,268	85,121	(4,147)
Non-qualifying local funds	732,904	564,045	540,547	(23,498)
Qualifying donations	27,100	29,975	28,846	(1,129)
Qualifying contracts	271,276	271,276	274,756	3,480
Non-qualifying contracts	504,685	898,800	863,598	(35,202)
Other federal funds	662,137	815,105	756,171	(58,934)
	<u>12,808,963</u>	<u>13,539,809</u>	<u>13,718,726</u>	<u>178,917</u>
OTHER FINANCING SOURCES				
Operating transfer from Restricted-Prior Year Program Income	<u>996,883</u>	<u>1,030,550</u>	<u>1,030,550</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	13,805,846	14,570,359	14,749,276	178,917
EXPENDITURES				
Direct salaries and fringe benefits	7,958,780	8,104,419	7,755,806	348,613
Equipment	11,986	139,465	122,010	17,455
Other operating expenses	5,120,106	5,675,597	5,168,253	507,344
Intra/Inter agency transactions	-	90,700	90,700	-
Indirect cost	714,974	560,178	549,896	10,282
	<u>13,805,846</u>	<u>14,570,359</u>	<u>13,686,665</u>	<u>883,694</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ -	\$ -	1,062,611	\$ 1,062,611
OTHER FINANCING (USES)				
Operating transfer to Restricted-Prior Year Program Income			<u>(1,012,009)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)			50,602	
RECONCILIATION TO GAAP				
Elimination of effect of Non-GAAP Other Financing Sources and (Uses)			<u>(18,541)</u>	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES-GAAP BASIS			\$ 32,061	

TROUP COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS
June 30, 2012

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

Description of Activity

The Troup County Board of Health is a component unit of Troup County. Five members of the Board are appointed by Troup County. The Troup County Board of Health administers public health programs throughout District Four of the Georgia Department of Public Health Division of Public Health. The following programs are currently being administered by the Troup County Board of Health:

Public Health - 001
WIC-Nutrition Education - 007
WIC-Breastfeeding - 009
Hope for a Day Without Breast Cancer - 019
Children's 1ST-2 - 024
Children's 1ST-3 - 029
Children's 1ST-4 - 030
TB Control - 031
HIV Prevention Initiative - 044
HIV Personnel Funding - 048
Administration District Rent - 054
Breastest & More - 056
Immunization - 066
Oral Health - 076
HIV District Rent - 089
Ryan White Aids Project - 094
Early Intervention - 112
Komen Breast Cancer - 162
Local Nutrition Service - 167
DC Hypertension/Shapp - 170
District Operations - 195
Pharmacy - 198
Immunization PH Block Grant - 200
Medical Reserve Corps - 227
Teen Center-Youth Development - 238
Bioterrorism-Other Act - 241
EPI Capacity - 245
PH Emergency Preparedness (PHEP) - 247
Prevent HIV in Corrections - 269
EPI Capacity Addition - 280
Children 1ST Developmental - 298
WIC Cost Pool - 301
Youth Development Coordination - 306
Breastfeed Peer Counseling - 329
Comm Hlth Awareness Screening & Education - 344

TROUP COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS
June 30, 2012

Ryan White Title III-Early Intervention Services - 362
Comprehensive STD - 367
Family Planning - 401
CP District EPSDT - 404
State Cervical Cancer - 405
CP CMS Clinics - 409
Outpatient UNHSI/Audiology Support - 460
UNHSI-Salaries - 461
State Breast & Cervical Cancer - 464
Health Promo Initiative - 466
PH Emergency Preparedness (PHEP) - 498
Cities Readiness Initiative (CRI) - 501
Family Planning - 510
Troup Care Link-Foster Grandparents - 516
Troup Care Link-Senior Companions - 517
Infants & Toddlers with Disabilities - 543
Family Planning District Cadre Realignment - 559
Hospital Preparedness Program (HPP/ASPR) - 566
Hospital Resources Deployment Cache Storage (ASPR) - 567
Tuberculosis Treatment & Control - 577
BCW/ARRA of 2009 Idea Part C Early Intervention - 579
GA Cardiovascular Health Initiative - 584
WIC Direct - 643

Troup County Board of Health was constituted and is operated in accordance with the applicable sections of the Georgia Health Code. Troup County Board of Health receives a significant amount of funding from all levels of government: local, state, and federal.

Government-Wide and Fund Financial Statements

The government-wide financial statements report information on all of the activities of Troup County Board of Health. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

TROUP COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS
June 30, 2012

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. 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 measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, Troup County Board of Health considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

Assets, Liabilities, and Net Assets or Fund Balances

a. Deposits and Investments

Troup County Board of Health's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

b. Receivables

An allowance for uncollectible accounts has not been recognized. Past experience has resulted in no bad debt write-off.

c. Capital Assets

Capital assets, which include property and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by Troup County Board of Health as assets with an initial, individual cost of \$1,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

TROUP COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS
June 30, 2012

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of Troup County Board of Health are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Office Furniture	5
Office Equipment	5
Computer Equipment	5

d. Compensated Absences

It is Troup County Board of Health's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since Troup County Board of Health does not have a policy to pay any amounts when employees separate from service. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

e. Fund Balances

Beginning with fiscal year 2012, Troup County Board of Health has adopted, GASB Statement No. 54, which redefined how fund balances of governmental funds are presented in financial statements. Fund balances are classified as follows:

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

Restricted - Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors. The Board of Health has classified prior year program income (PYPI) as Restricted.

Committed - Amounts that can be used only for specific purposes determined by majority vote of the Board of Health.

Assigned - Amounts that do not meet the criteria to be classified as Restricted or Committed, but that are intended to be used for specific purposes designated by majority vote of the Board of Health.

Unassigned - All amounts not included in other spendable classifications.

TROUP COUNTY BOARD OF HEALTH
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2012

Troup County Board of Health will typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

NOTE B - CASH DEPOSITS

Custodial Credit Risk - In the case of deposits, this is the risk that in the event of the failure of a depository financial institution, Troup County Board of Health 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. Troup County Board of Health does not have a deposit policy for custodial credit risk. As of June 30, 2012, Troup County Board of Health's cash deposits were entirely covered by federal depository insurance and collateral held by the Board's custodial bank in the Board's name and in the State of Georgia Pledging Pool.

NOTE C - GEORGIA DEPARTMENT OF PUBLIC HEALTH REPORTING REQUIREMENTS

Troup County Board of Health submits monthly Income and Expenditure Reports to their funding agency, primarily the Georgia Department of Public Health, for reimbursement purposes. These reports are prepared in accordance with DPH guidelines and do not include any adjustments made at the fiscal year end. Accordingly, the revenues and expenses included in the financial statements may differ from amounts reported in the June 30, 2012 Income and Expenditure Reports submitted to DPH. The financial statements do reflect amounts due from/to DPH based on the June 30, 2012, Income and Expenditure Reports.

Fees generated and interest earned are treated as prior year program income (i.e. fund balance) in the year in which received in accordance with DPH guidelines. In the subsequent year, these monies are available for funding purposes.

NOTE D - ACCOUNTS RECEIVABLE/ACCOUNTS PAYABLE - GEORGIA DEPARTMENT OF PUBLIC HEALTH (DPH)

Accounts receivable/payable - Georgia Department of Public Health consists of amounts due from/to DPH as a result of Grant-In-Aid underpayments/overpayments during the year. Underpayments/overpayments occurred in the following programs:

	<u>Due from DPH</u>	<u>Due to DPH</u>
Public Health-001	\$ 137,733	\$ 49,962
WIC-Nutrition Education-007	4,569	3,960
WIC-Breastfeeding-009	2,823	2,299
Children's 1 ST -3-029	68,696	3,774
Children's 1 ST -4-030	-	39,197
TB Control-031	40,464	17,129
HIV Prevention Initiative-044	7,266	4,695
Breastest & More-056	22,604	-

TROUP COUNTY BOARD OF HEALTH
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2012

	<u>Due from DPH</u>	<u>Due to DPH</u>
Immunization-066	12,334	-
Oral Health	3,000	-
Ryan White Aids Project-094	21,920	1
EPI Capacity-245	5,297	-
WIC Cost Pool-301	240,485	258,496
Youth Development Coordination-306	3,157	-
Breastfeed Peer Counseling-329	25,615	11,269
Comm Hlth Awareness Screening & Education-344	2,954	2,213
Family Planning-401	49,813	32,174
CP District EPSDT-404	13,457	10,655
State Cervical Cancer-405	21,274	3,019
CP CMS Clinics-409	27,243	27,243
UNHSI-Salaries-461	-	2,626
State Breast & Cervical Cancer-464	6,803	2,925
Health Promo Initiative-466	3,795	3,795
PH Emergency Preparedness (PHEP)-498	66,042	38,898
Cities Readiness Initiative (CRI)-501	23,527	10,341
Infants & Toddlers with Disabilities-543	103,691	60,387
Family Planning District Cadre Realignment-559	9,959	-
Hospital Preparedness Program (HPP/ASPR)-566	10,004	7,200
Hospital Resources Deployment Cache Storage (ASPR)-567	7,812	729
Tuberculosis Treatment & Control-577	800	-
WIC Direct-643	101,049	5,375
	<u>\$ 1,044,186</u>	<u>\$ 598,362</u>

NOTE E - CAPITAL ASSETS

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, being depreciated:				
Machinery and equipment	\$ 2,288,172	\$ 51,104	\$ 221,672	\$ 2,117,604
Less accumulated depreciation:				
Machinery and equipment	<u>2,022,701</u>	<u>105,945</u>	<u>221,672</u>	<u>1,906,974</u>
Governmental activities capital assets, net	<u>\$ 265,471</u>	<u>\$ (54,841)</u>	<u>\$ -</u>	<u>\$ 210,630</u>

TROUP COUNTY BOARD OF HEALTH
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2012

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

Health	<u>\$ 105,945</u>
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NOTE F - CONTINGENCIES - REVENUES

Material revenues are derived from services contracted with government agencies and may be subject to retroactive adjustment.

NOTE G - CONTINGENCIES - COMPENSATED ABSENCES

The Troup County Board of Health employs Georgia State Merit personnel and, therefore, provides employee benefits to include the accumulation of annual leave similar to the benefits provided other State of Georgia employees.

The personnel policies and procedures applicable to the Troup County Board of Health provide for an accumulation of annual leave up to 45 days for each employee. This accumulation will be paid upon termination of employment or when used by the employee; therefore, funds to pay for the annual leave will be provided by DPH in the form of subsequent Grant-In-Aid payments to the Board. As of June 30, 2012, the Troup County Board of Health had \$760,170 in unused accumulated annual leave.

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2012, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Compensated absences	<u>\$ 715,679</u>	<u>\$ 315,591</u>	<u>\$ 271,100</u>	<u>\$ 760,170</u>	<u>\$ 271,100</u>

TROUP COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS
June 30, 2012

NOTE H - RETIREMENT PLAN

The employees of the Troup County Board of Health participate in the Georgia State Employees Retirement System, a multi-employer, defined-contribution plan. 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 Georgia State Employees Retirement System requires ten years of continuous service to become fully vested. The total retirement contributions to the Georgia State Employees Retirement System for the year ended June 30, 2012 were \$541,633 based on qualifying salaries of \$4,940,950. Ten year historical trend information and relevant actuarial information may be obtained from the Employees Retirement System of Georgia.

NOTE I - RISK MANAGEMENT

Troup County Board of Health is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Board carries commercial insurance. Premiums are paid through the State of Georgia.

NOTE J - SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 25, 2012, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

TROUP COUNTY BOARD OF HEALTH
PUBLIC HEALTH - 001
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 951,511	\$ 951,511	\$ -
County participating	279,775	279,775	-
Fee income	-	500,844	500,844
Qualifying local funds	-	3,019	3,019
Qualifying donations	2,875	2,875	-
Non-qualifying contracts	-	127,567	127,567
	<u>1,234,161</u>	<u>1,865,591</u>	<u>631,430</u>
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year Program Income	<u>681,585</u>	<u>681,585</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,915,746	2,547,176	631,430
EXPENDITURES			
Direct salaries and fringe benefits	1,097,886	1,081,370	16,516
Equipment	24,340	11,087	13,253
Other operating expenses	758,659	666,150	92,509
Indirect cost	34,861	34,861	-
	<u>1,915,746</u>	<u>1,793,468</u>	<u>122,278</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-</u>	753,708	\$ <u>753,708</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year Program Income		<u>(711,866)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)		\$ <u>41,842</u>	

TROUP COUNTY BOARD OF HEALTH
 WIC-NUTRITION EDUCATION - 007
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 43,697	\$ 43,697	\$ -
EXPENDITURES			
Other operating expenses	<u>43,697</u>	<u>43,697</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
WIC-BREASTFEEDING - 009
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 34,524	\$ 34,524	\$ -
EXPENDITURES			
Other operating expenses	<u>34,524</u>	<u>34,524</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 HOPE FOR A DAY WITHOUT BREAST CANCER - 019
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Qualifying local funds	\$ 20,000	\$ 20,000	\$ -
EXPENDITURES			
Other operating expenses	<u>20,000</u>	<u>3,548</u>	<u>16,452</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	16,452	<u>\$ 16,452</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year Program Income		<u>(16,452)</u>	
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING (USES)		<u>\$ -</u>	

TROUP COUNTY BOARD OF HEALTH
 CHILDREN'S 1ST-2 - 024
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 66,949	\$ 66,949	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	47,535	47,535	-
Other operating expenses	10,538	10,538	-
Indirect cost	8,876	8,876	-
	<u>66,949</u>	<u>66,949</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 CHILDREN'S 1ST-3 - 029
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 121,584	\$ 112,478	\$ (9,106)
EXPENDITURES			
Direct salaries and fringe benefits	67,521	67,520	1
Equipment	2,000	2,000	-
Other operating expenses	49,650	40,546	9,104
Indirect cost	2,413	2,412	1
	<u>121,584</u>	<u>112,478</u>	<u>9,106</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 CHILDREN'S 1ST-4 - 030
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 91,668	\$ 33,070	\$ (58,598)
EXPENDITURES			
Direct salaries and fringe benefits	49,021	19,161	29,860
Equipment	-	4,798	(4,798)
Other operating expenses	36,153	3,094	33,059
Indirect cost	6,494	6,017	477
	<u>91,668</u>	<u>33,070</u>	<u>58,598</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -

TROUP COUNTY BOARD OF HEALTH
 TB CONTROL - 031
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 190,322	\$ 190,322	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	75,923	75,923	-
Equipment	4,071	4,071	-
Other operating expenses	91,853	91,853	-
Indirect cost	18,475	18,475	-
	<u>190,322</u>	<u>190,322</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
HIV PREVENTION INITIATIVE - 044
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 52,165	\$ 28,003	\$ (24,162)
EXPENDITURES			
Direct salaries and fringe benefits	22,810	22,101	709
Other operating expenses	28,455	5,350	23,105
Indirect cost	900	552	348
	<u>52,165</u>	<u>28,003</u>	<u>24,162</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
HIV PERSONNEL FUNDING - 048
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 2,150	\$ 2,150	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	2,009	2,009	-
Indirect cost	141	141	-
	<u>2,150</u>	<u>2,150</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 ADMINISTRATION DISTRICT RENT - 054
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 14,000	\$ 14,000	\$ -
EXPENDITURES			
Other operating expenses	<u>14,000</u>	<u>14,000</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 BREASTEST & MORE - 056
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 166,700	\$ 166,700	\$ -
Non-qualifying contracts	26,474	26,473	(1)
	<u>193,174</u>	<u>193,173</u>	<u>(1)</u>
EXPENDITURES			
Direct salaries and fringe benefits	53,658	53,090	568
Other operating expenses	130,946	131,512	(566)
Indirect cost	8,570	8,571	(1)
	<u>193,174</u>	<u>193,173</u>	<u>1</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 IMMUNIZATION - 066
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 105,923	\$ 105,923	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	85,476	84,777	699
Equipment	2,080	2,080	-
Other operating expenses	15,379	16,078	(699)
Indirect cost	2,988	2,988	-
	<u>105,923</u>	<u>105,923</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 ORAL HEALTH - 076
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 120,000	\$ 120,000	\$ -
Fee income	<u>24,722</u>	<u>74,461</u>	<u>49,739</u>
	144,722	194,461	49,739
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year			
Program Income	<u>81,386</u>	<u>81,386</u>	<u>49,739</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	226,108	275,847	49,739
EXPENDITURES			
Direct salaries and fringe benefits	110,102	109,524	578
Equipment	27,342	27,342	-
Other operating expenses	80,686	79,378	1,308
Indirect cost	<u>7,978</u>	<u>7,978</u>	<u>-</u>
	226,108	224,222	1,886
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-</u>	51,625	\$ <u>51,625</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year			
Program Income		<u>(51,625)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)		\$ <u>-</u>	

TROUP COUNTY BOARD OF HEALTH
HIV DISTRICT RENT - 089
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 1,200	\$ 1,200	\$ -
EXPENDITURES			
Other operating expenses	<u>1,200</u>	<u>1,200</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 RYAN WHITE AIDS PROJECT - 094
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 410,187	\$ 410,187	\$ -
Non-qualifying contracts	13,392	-	(13,392)
	<u>423,579</u>	<u>410,187</u>	<u>(13,392)</u>
EXPENDITURES			
Direct salaries and fringe benefits	96,308	90,134	6,174
Equipment	18,040	18,040	-
Other operating expenses	307,561	302,013	5,548
Indirect cost	1,670	-	1,670
	<u>423,579</u>	<u>410,187</u>	<u>13,392</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 EARLY INTERVENTION - 112
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 867,814	\$ 867,814	\$ -
Fee income	72,087	100,050	27,963
Private insurance	-	11,020	11,020
Qualifying local funds	-	50	50
Non-qualifying contracts	-	88	88
	<u>939,901</u>	<u>979,022</u>	<u>39,121</u>
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year Program Income	<u>193,200</u>	<u>193,200</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,133,101	1,172,222	39,121
EXPENDITURES			
Direct salaries and fringe benefits	906,674	881,539	25,135
Equipment	15,700	15,700	-
Other operating expenses	161,227	114,288	46,939
Indirect cost	49,500	49,487	13
	<u>1,133,101</u>	<u>1,061,014</u>	<u>72,087</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-</u>	111,208	\$ <u>111,208</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year Program Income		<u>(111,208)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)		\$ <u>-</u>	

TROUP COUNTY BOARD OF HEALTH
 KOMEN BREAST CANCER - 162
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Qualifying local funds	\$ 30,000	\$ 18,392	\$ (11,608)
Non-qualifying local funds	23,231	30,000	6,769
	<u>53,231</u>	<u>48,392</u>	<u>(4,839)</u>
EXPENDITURES			
Other operating expenses	52,481	47,644	4,837
Indirect cost	750	748	2
	<u>53,231</u>	<u>48,392</u>	<u>4,839</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 LOCAL NUTRITION SERVICE - 167
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Fee income	\$ 49,762	\$ 35,977	\$ (13,785)
Private insurance	-	47	47
Qualifying local funds	12,000	6,313	(5,687)
Non-qualifying contracts	-	4,099	4,099
	<u>61,762</u>	<u>46,436</u>	<u>(15,326)</u>
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year Program Income	<u>21,238</u>	<u>21,238</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	83,000	67,674	(15,326)
EXPENDITURES			
Direct salaries and fringe benefits	57,164	50,546	6,618
Other operating expenses	21,411	11,216	10,195
Indirect cost	4,425	3,126	1,299
	<u>83,000</u>	<u>64,888</u>	<u>18,112</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-</u>	2,786	\$ <u>2,786</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year Program Income		<u>(2,786)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)		\$ <u>-</u>	

TROUP COUNTY BOARD OF HEALTH
 DC HYPERTENSION /SHAPP - 170
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 4,000	\$ 4,000	\$ -
EXPENDITURES			
Other operating expenses	3,300	3,300	-
Indirect cost	700	700	-
	<u>4,000</u>	<u>4,000</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
DISTRICT OPERATIONS - 195
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Fee income	\$ -	\$ 1,300	\$ 1,300
Qualifying local funds	-	5,395	5,395
Non-qualifying local funds	525,239	494,722	(30,517)
Qualifying contracts	271,276	274,756	3,480
Non-qualifying contracts	481,656	479,704	(1,952)
	<u>1,278,171</u>	<u>1,255,877</u>	<u>(22,294)</u>
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year Program Income	<u>6,278</u>	<u>6,278</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,284,449	1,262,155	(22,294)
EXPENDITURES			
Direct salaries and fringe benefits	829,631	783,534	46,097
Other operating expenses	454,818	400,458	54,360
	<u>1,284,449</u>	<u>1,183,992</u>	<u>100,457</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-</u>	78,163	\$ <u>78,163</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year Program Income		<u>(78,163)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)		\$ <u>-</u>	

TROUP COUNTY BOARD OF HEALTH
 PHARMACY - 198
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Qualifying local funds	\$ -	\$ 3,568	\$ 3,568
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year Program Income	<u>20,216</u>	<u>20,216</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	20,216	23,784	3,568
EXPENDITURES			
Other operating expenses	7,216	6,621	595
Indirect cost	<u>13,000</u>	<u>13,595</u>	<u>(595)</u>
	<u>20,216</u>	<u>20,216</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-</u>	3,568	\$ <u>3,568</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year Program Income		<u>(3,568)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)		\$ <u>-</u>	

TROUP COUNTY BOARD OF HEALTH
 IMMUNIZATION PH BLOCK GRANT - 200
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 31,726	\$ 31,726	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	26,811	26,811	-
Other operating expenses	4,434	4,434	-
Indirect cost	481	481	-
	<u>31,726</u>	<u>31,726</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 MEDICAL RESERVE CORPS - 227
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Qualifying local funds	\$ 5,000	\$ 5,000	\$ -
EXPENDITURES			
Other operating expenses	<u>5,000</u>	<u>232</u>	<u>4,768</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	4,768	<u>\$ 4,768</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year Program Income		<u>(4,768)</u>	
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING (USES)		<u>\$ -</u>	

TROUP COUNTY BOARD OF HEALTH
 TEEN CENTER-YOUTH DEVELOPMENT - 238
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 67,523	\$ 67,523	\$ -
Non-qualifying local funds	14,975	14,975	-
	<u>82,498</u>	<u>82,498</u>	<u>-</u>
EXPENDITURES			
Direct salaries and fringe benefits	47,837	47,837	-
Other operating expenses	28,181	28,181	-
Indirect cost	6,480	6,480	-
	<u>82,498</u>	<u>82,498</u>	<u>-</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 BIOTERRORISM-OTHER ACT - 241
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 6,306	\$ 6,306	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	5,935	5,935	-
Other operating expenses	192	190	2
Indirect cost	179	181	(2)
	<u>6,306</u>	<u>6,306</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 EPI CAPACITY - 245
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 57,051	\$ 57,051	\$ -
Non-qualifying contracts	15,000	15,000	-
	<u>72,051</u>	<u>72,051</u>	<u>-</u>
EXPENDITURES			
Direct salaries and fringe benefits	42,384	41,690	694
Equipment	2,451	2,451	-
Other operating expenses	22,611	23,305	(694)
Indirect cost	4,605	4,605	-
	<u>72,051</u>	<u>72,051</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

TROUP COUNTY BOARD OF HEALTH
 PH EMERGENCY PREPAREDNESS (PHEP) - 247
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 30,846	\$ 30,846	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	27,269	27,269	-
Other operating expenses	765	765	-
Indirect cost	2,812	2,812	-
	<u>30,846</u>	<u>30,846</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -

TROUP COUNTY BOARD OF HEALTH
 PREVENT HIV IN CORRECTIONS - 269
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 32,400	\$ 32,400	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	20,215	20,215	-
Other operating expenses	10,570	10,570	-
Indirect cost	1,615	1,615	-
	<u>32,400</u>	<u>32,400</u>	<u>-</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 EPI CAPACITY ADDITION - 280
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 15,000	\$ 15,000	\$ -
EXPENDITURES			
Other operating expenses	<u>15,000</u>	<u>15,000</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 CHILDREN 1ST DEVELOPMENTAL - 298
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 24,739	\$ 24,739	\$ -
Non-qualifying contracts	5,278	5,277	(1)
	<u>30,017</u>	<u>30,016</u>	<u>(1)</u>
EXPENDITURES			
Direct salaries and fringe benefits	<u>30,017</u>	<u>30,016</u>	<u>1</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
WIC COST POOL - 301
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 2,775,116	\$ 2,775,115	\$ (1)
EXPENDITURES			
Direct salaries and fringe benefits	<u>2,775,116</u>	<u>2,775,115</u>	<u>1</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

TROUP COUNTY BOARD OF HEALTH
 YOUTH DEVELOPMENT COORDINATION - 306
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 70,000	\$ 70,000	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	23,769	24,089	(320)
Other operating expenses	39,931	39,712	219
Indirect cost	6,300	6,199	101
	<u>70,000</u>	<u>70,000</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 BREASTFEED PEER COUNSELING - 329
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 125,216	\$ 125,216	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	76,398	76,398	-
Other operating expenses	44,734	44,734	-
Indirect cost	4,084	4,084	-
	<u>125,216</u>	<u>125,216</u>	<u>-</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 COMM HLTH AWARENESS SCREENING & EDUCATION - 344
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 24,586	\$ 20,946	\$ (3,640)
EXPENDITURES			
Other operating expenses	<u>24,586</u>	<u>20,946</u>	<u>3,640</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 RYAN WHITE TITLE III-EARLY INTERVENTION SERVICES - 362
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Fee income	\$ 13,037	\$ 13,038	\$ 1
Private Insurance	2,116	2,116	-
Qualifying local funds	2,268	2,269	1
Non-qualifying local funds	600	600	-
Non-qualifying contracts	269,451	120,469	(148,982)
Other federal funds	<u>435,121</u>	<u>367,663</u>	<u>(67,458)</u>
	722,593	506,155	(216,438)
EXPENDITURES			
Direct salaries and fringe benefits	597,410	415,325	182,085
Other operating expenses	95,341	58,916	36,425
Indirect cost	<u>29,842</u>	<u>29,842</u>	<u>-</u>
	722,593	<u>504,083</u>	<u>218,510</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	2,072	<u>\$ 2,072</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year			
Program Income		<u>(2,072)</u>	
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING (USES)		<u>\$ -</u>	

TROUP COUNTY BOARD OF HEALTH
 COMPREHENSIVE STD - 367
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 1,340	\$ 1,340	\$ -
EXPENDITURES			
Other operating expenses	<u>1,340</u>	<u>1,340</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 FAMILY PLANNING - 401
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 357,490	\$ 357,490	\$ -
EXPENDITURES			
Other operating expenses	336,560	338,116	(1,556)
Indirect cost	20,930	19,374	1,556
	<u>357,490</u>	<u>357,490</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -

TROUP COUNTY BOARD OF HEALTH
 CP DISTRICT EPSDT - 404
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 118,386	\$ 71,263	\$ (47,123)
EXPENDITURES			
Direct salaries and fringe benefits	52,946	50,243	2,703
Other operating expenses	56,640	12,229	44,411
Indirect cost	8,800	8,791	9
	<u>118,386</u>	<u>71,263</u>	<u>47,123</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 STATE CERVICAL CANCER - 405
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 67,096	\$ 67,096	\$ -
EXPENDITURES			
Other operating expenses	64,496	64,569	(73)
Indirect cost	2,600	2,527	73
	<u>67,096</u>	<u>67,096</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 CP CMS CLINICS - 409
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 693,565	\$ 693,565	\$ -
Fee income	<u>19,826</u>	<u>22,265</u>	<u>2,439</u>
	713,391	715,830	2,439
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year			
Program Income	<u>23,036</u>	<u>23,036</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	736,427	738,866	2,439
EXPENDITURES			
Direct salaries and fringe benefits	225,993	224,852	1,141
Equipment	2,000	2,000	-
Other operating expenses	468,930	463,266	5,664
Indirect cost	<u>39,504</u>	<u>39,504</u>	<u>-</u>
	736,427	729,622	6,805
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-</u>	9,244	\$ <u>9,244</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year			
Program Income		<u>(9,244)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)		\$ <u>-</u>	

TROUP COUNTY BOARD OF HEALTH
 OUTPATIENT UNHSI/AUDIOLOGY SUPPORT - 460
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 20,112	\$ 20,112	\$ -
Non-qualifying contracts	64,688	62,062	(2,626)
	<u>84,800</u>	<u>82,174</u>	<u>(2,626)</u>
EXPENDITURES			
Direct salaries and fringe benefits	66,605	66,264	341
Equipment	2,089	2,089	-
Other operating expenses	10,896	8,611	2,285
Indirect cost	5,210	5,210	-
	<u>84,800</u>	<u>82,174</u>	<u>2,626</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -

TROUP COUNTY BOARD OF HEALTH
 UNHSI-SALARIES - 461
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 64,688	\$ 62,062	\$ (2,626)
EXPENDITURES			
Other operating expenses	<u>64,688</u>	<u>62,062</u>	<u>2,626</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 STATE BREAST & CERVICAL CANCER - 464
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 65,000	\$ 65,000	\$ -
EXPENDITURES			
Other operating expenses	62,420	62,552	(132)
Indirect cost	<u>2,580</u>	<u>2,448</u>	<u>132</u>
	<u>65,000</u>	<u>65,000</u>	<u>-</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 HEALTH PROMO INITIATIVE - 466
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 65,000	\$ 65,000	\$ -
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year Program Income	<u>2,558</u>	<u>2,558</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	67,558	67,558	-
EXPENDITURES			
Direct salaries and fringe benefits	23,769	24,089	(320)
Other operating expenses	37,814	37,458	356
Indirect cost	<u>5,975</u>	<u>6,011</u>	<u>(36)</u>
	<u>67,558</u>	<u>67,558</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 PH EMERGENCY PREPAREDNESS (PHEP) - 498
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 432,199	\$ 403,727	\$ (28,472)
EXPENDITURES			
Direct salaries and fringe benefits	294,691	274,214	20,477
Equipment	20,020	20,020	-
Other operating expenses	87,998	80,003	7,995
Indirect cost	<u>29,490</u>	<u>29,490</u>	<u>-</u>
	<u>432,199</u>	<u>403,727</u>	<u>28,472</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 CITIES READINESS INITIATIVE (CRI) - 501
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 114,900	\$ 107,160	\$ (7,740)
EXPENDITURES			
Direct salaries and fringe benefits	73,322	66,665	6,657
Other operating expenses	35,450	34,367	1,083
Indirect cost	6,128	6,128	-
	<u>114,900</u>	<u>107,160</u>	<u>7,740</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 FAMILY PLANNING - 510
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Fee income	\$ 15,690	\$ 19,701	\$ 4,011
Non-qualifying contracts	<u>21,950</u>	<u>21,950</u>	<u>-</u>
	37,640	41,651	4,011
 EXPENDITURES			
Other operating expenses	<u>37,640</u>	<u>21,950</u>	<u>15,690</u>
 EXCESS OF REVENUES OVER EXPENDITURES	\$ <u>-</u>	19,701	\$ <u>19,701</u>
 OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year Program Income		<u>(19,701)</u>	
 EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING (USES)		\$ <u>-</u>	

TROUP COUNTY BOARD OF HEALTH
TROUP CARE LINK-FOSTER GRANDPARENTS - 516
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Qualifying local funds	\$ 10,000	\$ 11,093	\$ 1,093
Non-qualifying local funds	-	125	125
Qualifying donations	13,550	12,421	(1,129)
Other federal funds	180,767	184,331	3,564
	<u>204,317</u>	<u>207,970</u>	<u>3,653</u>
EXPENDITURES			
Other operating expenses	197,388	197,388	-
Indirect cost	6,929	6,929	-
	<u>204,317</u>	<u>204,317</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ 3,653</u>	<u>\$ 3,653</u>

TROUP COUNTY BOARD OF HEALTH
TROUP CARE LINK-SENIOR COMPANIONS - 517
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Qualifying local funds	\$ 10,000	\$ 10,022	\$ 22
Non-qualifying local funds	-	125	125
Qualifying donations	13,550	13,550	-
Other federal funds	199,217	204,177	4,960
	<u>222,767</u>	<u>227,874</u>	<u>5,107</u>
EXPENDITURES			
Other operating expenses	215,838	215,838	-
Indirect cost	6,929	6,929	-
	<u>222,767</u>	<u>222,767</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ 5,107</u>	<u>\$ 5,107</u>

TROUP COUNTY BOARD OF HEALTH
 INFANTS & TODDLERS WITH DISABILITIES - 543
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 580,770	\$ 580,770	\$ -
EXPENDITURES			
Other operating expenses	555,496	555,496	-
Indirect cost	<u>25,274</u>	<u>25,274</u>	<u>-</u>
	<u>580,770</u>	<u>580,770</u>	<u>-</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 FAMILY PLANNING DISTRICT CADRE REALIGNMENT - 559
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 87,669	\$ 87,669	\$ -
Non-qualifying contracts	911	909	(2)
	<u>88,580</u>	<u>88,578</u>	<u>(2)</u>
EXPENDITURES			
Direct salaries and fringe benefits	<u>88,580</u>	<u>88,578</u>	<u>2</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
HOSPITAL PREPAREDNESS PROGRAM (HPP/ASPR) - 566
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 89,000	\$ 89,000	\$ -
EXPENDITURES			
Direct salaries and fringe benefits	72,247	70,051	2,196
Other operating expenses	10,882	12,676	(1,794)
Indirect cost	5,871	6,273	(402)
	<u>89,000</u>	<u>89,000</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
HOSPITAL RESOURCES DEPLOYMENT CASHE STORAGE (ASPR) - 567
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 8,100	\$ 8,100	\$ -
EXPENDITURES			
Other operating expenses	8,100	7,818	282
Indirect cost	-	282	(282)
	<u>8,100</u>	<u>8,100</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 TUBERCULOSIS TREATMENT & CONTROL - 577
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 800	\$ 800	\$ -
EXPENDITURES			
Other operating expenses	<u>800</u>	<u>800</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 BCW/ARRA OF 2009 IDEA PART C EARLY INTERVENTION - 579
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 161,444	\$ 161,444	\$ -
Fee income	-	556	556
	<u>161,444</u>	<u>162,000</u>	<u>556</u>
OTHER FINANCING SOURCES			
Operating transfer from Restricted-Prior Year			
Program Income	1,053	1,053	-
	<u>1,053</u>	<u>1,053</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	162,497	163,053	556
EXPENDITURES			
Direct salaries and fringe benefits	31,387	31,387	-
Other operating expenses	131,110	131,110	-
	<u>162,497</u>	<u>162,497</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-</u>	556	\$ <u>556</u>
OTHER FINANCING (USES)			
Operating transfer to Restricted-Prior Year			
Program Income		<u>(556)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)		<u>\$ -</u>	

TROUP COUNTY BOARD OF HEALTH
 GA CARDIOVASCULAR HEALTH INITIATIVE - 584
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 809	\$ 809	\$ -
EXPENDITURES			
Indirect cost	<u>809</u>	<u>809</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
WIC DIRECT - 643
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL
Year Ended June 30, 2012

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Georgia Department of Public Health-Grant-In-Aid	\$ 961,054	\$ 856,734	\$ (104,320)
EXPENDITURES			
Equipment	19,332	10,332	9,000
Other operating expenses	676,012	586,611	89,401
Intra/Inter agency transactions	90,700	90,700	-
Indirect cost	<u>175,010</u>	<u>169,091</u>	<u>5,919</u>
	<u>961,054</u>	<u>856,734</u>	<u>104,320</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TROUP COUNTY BOARD OF HEALTH
 RYAN WHITE TITLE III-EARLY INTERVENTION SERVICES - 362
 DHHS GRANT 6 H76 HA 00656-11-00
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL
 Grant Period April 1, 2011 - June 30, 2012

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Other federal funds	\$ 521,089	\$ 453,630	\$ (67,459)
EXPENDITURES			
Direct salaries and fringe benefits	318,208	364,534	(46,326)
Other operating expenses	202,881	89,086	113,795
	<u>521,089</u>	<u>453,620</u>	<u>67,469</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ 10	\$ 10

TROUP COUNTY BOARD OF HEALTH
 SCHEDULE OF CHANGES IN FUND BALANCES
 Year Ended June 30, 2012

	<u>RESTRICTED PRIOR YEAR PROGRAM INCOME</u>	<u>UNASSIGNED</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
FUND BALANCES, BEGINNING	\$ 1,030,550	\$ 1,056,502	\$ 2,087,052
Additions:			
Revenues	-	13,718,726	13,718,726
Transfer restricted fund balance	1,012,009	1,030,550	2,042,559
Deductions:			
Expenditures	-	13,686,665	13,686,665
Transfer restricted fund balance	1,030,550	1,012,009	2,042,559
Transfer unassigned fund balance to current year revenue	-	76,874	76,874
FUND BALANCES, ENDING	<u>\$ 1,012,009</u>	<u>\$ 1,030,230</u>	<u>\$ 2,042,239</u>

TROUP COUNTY BOARD OF HEALTH
 SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
 Year Ended June 30, 2012

	<u>FUNDS RECEIVED</u>	<u>FUNDS EXPENDED</u>	<u>DUE FROM DPH (DUE TO DPH)</u>
Public Health - 001	\$ 951,511	\$ 951,511	\$ -
WIC-Nutrition Education - 007	43,697	43,697	-
WIC-Breastfeeding - 009	34,524	34,524	-
Children's 1 ST -2 - 024	66,949	66,949	-
Children's 1 ST -3 - 029	112,478	112,478	-
Children's 1 ST -4 - 030	33,070	33,070	-
TB Control - 031	190,322	190,322	-
HIV Prevention Initiative - 044	28,003	28,003	-
HIV Personnel Funding - 048	2,150	2,150	-
Administration District Rent - 054	14,000	14,000	-
Breastest & More - 056	166,700	166,700	-
Immunization - 066	105,923	105,923	-
Oral Health - 076	120,000	120,000	-
HIV District Rent - 089	1,200	1,200	-
Ryan White Aids Project - 094	410,187	410,187	-
Early Intervention - 112	867,814	867,814	-
DC Hypertension/Shapp - 170	4,000	4,000	-
Immunization PH Block Grant - 200	31,726	31,726	-
Teen Center-Youth Development - 238	67,523	67,523	-
Bioterrorism-Other Act - 241	6,306	6,306	-
EPI Capacity - 245	57,051	57,051	-
PH Emergency Preparedness (PHEP) - 247	30,846	30,846	-
Prevent HIV in Corrections - 269	32,400	32,400	-
EPI Capacity Addition - 280	15,000	15,000	-
Children 1st Developmental - 298	24,739	24,739	-
WIC Cost Pool - 301	2,775,115	2,775,115	-
Youth Development Coordination - 306	70,000	70,000	-
Breastfeed Peer Counseling - 329	125,216	125,216	-
Comm Hlth Awareness Screening & Education - 344	20,946	20,946	-
Comprehensive STD - 367	1,340	1,340	-
Family Planning - 401	357,490	357,490	-
CP District EPSDT - 404	71,263	71,263	-
State Cervical Cancer - 405	67,096	67,096	-
CP CMS Clinics - 409	693,565	693,565	-
Outpatient UNHSI/Audiology Support - 460	20,112	20,112	-
UNHSI-Salaries - 461	62,062	62,062	-
State Breast & Cervical Cancer - 464	65,000	65,000	-
Health Promo Initiative - 466	65,000	65,000	-
PH Emergency Preparedness (PHEP) - 498	403,727	403,727	-
Cities Readiness Initiative (CRI) - 501	107,160	107,160	-
Infants & Toddlers with Disabilities - 543	580,770	580,770	-
Family Planning District Cadre Realignment - 559	87,669	87,669	-
Hospital Preparedness Program (HPP/ASPR) - 566	89,000	89,000	-
Hospital Resources Deployment Cache Storage (ASPR) - 567	8,100	8,100	-

TROUP COUNTY BOARD OF HEALTH
 SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
 Year Ended June 30, 2012

	<u>FUNDS RECEIVED</u>	<u>FUNDS EXPENDED</u>	<u>DUE FROM DPH (DUE TO DPH)</u>
Tuberculosis Treatment & Control - 577	800	800	-
BCW/ARRA of 2009 Idea Part C Early Intervention - 579	161,444	161,444	-
GA Cardiovascular Health Initiative - 584	809	809	-
WIC Direct - 643	856,734	856,734	-
	<u>\$ 10,108,537</u>	<u>\$ 10,108,537</u>	<u>\$ -</u>

Albright, Fortenberry & Ninas, LLP

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Benjamin D. Rulon, CPA

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

To the Board of Health
Troup County Board of Health
LaGrange, Georgia

We have audited the financial statements of the governmental activities and each major fund of Troup County Board of Health, as of and for the year ended June 30, 2012, which collectively comprise the Troup County Board of Health's basic financial statements and have issued our report thereon dated October 25, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of Troup County Board of Health, is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Troup County Board of Health's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Troup County Board of Health's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Troup County Board of Health's internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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Compliance and Other Matters

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

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

Albright, Fortenberry & Ninas, LLP

Columbus, Georgia
October 25, 2012

Albright, Fortenberry & Ninas, LLP

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Health
Troup County Board of Health
LaGrange, Georgia

Compliance

We have audited Troup County Board of Health's 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 Troup County Board of Health's major federal programs for the year ended June 30, 2012. Troup County Board of Health's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Troup County Board of Health's management. Our responsibility is to express an opinion on Troup County Board of Health's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of 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 Troup County Board of Health's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Troup County Board of Health's compliance with those requirements.

In our opinion, Troup County Board of Health, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management of Troup County Board of Health, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Troup County Board of Health's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Troup County Board of Health'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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

Albright, Fortenberry & Ninas, LLP

Columbus, Georgia
October 25, 2012

TROUP COUNTY BOARD OF HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2012

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. Department of Agriculture</u>		
Passed Through Georgia Department of Public Health		
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	\$ 3,835,287
<u>U.S. Department of Education</u>		
Passed Through Georgia Department of Public Health		
Special Education Grants for Infants and Families with Disabilities	84.181	580,770
ARRA-Special Education Grants for Infants and Families	84.393	<u>186,183</u>
Total U.S. Department of Education		<u>766,953</u>
<u>U.S. Department of Health and Human Services</u>		
Ryan White Title III - Early Intervention Services		
	93.918	367,663
Passed Through Georgia Department of Public Health		
Bioterrorism Preparedness Response	93.069	548,039
Tuberculosis Incentives and Enablers	93.116	800
Family Planning	93.217	78,902
Immunization Grants	93.268	105,923
Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283	167,509
Temporary Assistance for Needy Families	93.558	561,962
Medical Assistance Program	93.778	39,104
Bioterrorism Preparedness Response	93.889	97,100
HIV Care Formula Grants	93.917	410,187
HIV Prevention Activities-Health Department Based	93.940	62,553
Comprehensive STD Program	93.977	1,340
Preventive Health and Health Services Block Grant	93.991	35,726
Maternal and Child Health Services Block Grant to the States	93.994	<u>473,132</u>
Total U.S. Department of Health and Human Services		<u>2,949,940</u>

TROUP COUNTY BOARD OF HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2012

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. Corporation for National Community Services</u>		
Foster Grandparents Program	94.011	184,331
Senior Companions Program	94.016	<u>204,177</u>
Total U.S. Corporation for National Community Services		<u>388,508</u>
 Total Expenditures of Federal Awards		 \$ <u><u>7,940,688</u></u>

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Troup County Board of Health and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

TROUP COUNTY BOARD OF HEALTH
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2012

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Troup County Board of Health.
2. No significant deficiencies relating to the audit of the financial statements are reported in the 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*.
3. No instances of noncompliance material to the financial statements of Troup County Board of Health were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance with Requirements that could have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for Troup County Board of Health expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for Troup County Board of Health.
7. The programs tested as major programs include:

<u>NAME</u>	<u>CFDA NO.</u>
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557
Special Education Grants for Infants and Families with Disabilities	84.181
ARRA – Special Education Grants for Infants and Families	84.393
HIV Care Formula Grants	93.917

8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. Troup County Board of Health qualifies as a low-risk auditee.

TROUP COUNTY BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2012

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None to report.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT

None to report.

TROUP COUNTY BOARD OF HEALTH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2012

The Georgia Department of Public Health funding, accounting and reporting policy and procedures require that findings from prior audits be addressed by enumerating repeat findings or stating that there are none.

FINDINGS-FINANCIAL STATEMENTS AUDIT

Finding 2011-1

Troup County Board of Health has not implemented a policy relating to GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

Recommendation

All policies promulgated by authoritative bodies should be implemented on a timely basis.

For the year ended June 30, 2012, Troup County Board of Health has adopted policies required by GASB Statement No. 54.