

LOWNDES COUNTY BOARD OF HEALTH
A COMPONENT UNIT OF LOWNDES COUNTY
FINANCIAL STATEMENTS AND
REQUIRED SUPPLEMENTAL INFORMATION
Year Ended June 30, 2012

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Lowndes County Board of Health
A Component Unit of Lowndes County

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 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 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 Lowndes County Board of Health as of June 30, 2012 and the respective changes in financial position, thereof 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 December 28, 2012 on our consideration of Lowndes 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.

To the Board of Directors
Lowndes County Board of Health
A Component Unit of Lowndes County

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 6 and 23 through 25 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 component unit financial statements that collectively comprise the Lowndes County Board of Health financial statements as a whole. The supplementary information listed in the table of contents as "supplementary information" and "schedule of state contractual assistance" are presented for purposes of additional analysis and are 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. This information is the responsibility of management and was derived from and relates 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 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.

Fowler, Holley, Rambo & Stalvey, P.C.
Fowler, Holley, Rambo & Stalvey, P.C.

Valdosta, Georgia
December 28, 2012

LOWNDES COUNTY BOARD OF HEALTH
Management's Discussion and Analysis
Required Supplemental Information
For the Year Ended June 30, 2012

As Management of the Lowndes County Board of Health, we offer readers of the Board of Health's basic financial statements this narrative overview and analysis of the financial activities of the Board for the year ending June 30, 2012. We encourage our readers to consider the information presented within this Management's discussion and analysis in conjunction with the basic financial statements. The intent of this discussion and analysis is to look at the Board of Health's financial performance as a whole.

Financial Highlights

Key financial highlights for FY12 are as follows:

The Board of Health total net assets decreased by \$203,397.

At year end the Board of Health's governmental funds reported an ending fund balance of \$1,728,694 in the General Fund with \$765,421 restricted as prior year program income for the next year and an ending fund balance of \$377,207 in the Special Programs Fund which is restricted for each programs' defined purposes.

Overview of the Financial Statements

This annual report consists of two distinct series of financial statements: government-wide and fund.

The government-wide reports are designed to show the Board of Health as a sum of its significant fund activities. The Statement of Net Assets and Statement of Activities provide information about the governmental-type activities of the whole Board of Health, presenting both an aggregate view of Board of Health finances and a longer-term view of those finances.

Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the Board of Health's most significant funds which included the general fund and the special programs fund.

Reporting the Board of Health as a Whole

Statement of Net Assets and the Statement of Activities

The statement of net assets presents information on all of the Board of Health's assets and liabilities, with the difference between the two reported as net assets. The statement of activities presents information showing how the Board of Health's net assets changed during the current year.

LOWNDES COUNTY BOARD OF HEALTH
Management's Discussion and Analysis
Required Supplemental Information
For the Year Ended June 30, 2012

These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

The change in net assets is important because it tells the reader whether, for the Board of Health as a whole, the financial position of the Board of Health has improved or diminished. However, in evaluating the overall position of the Board of Health, nonfinancial information such as changes in the Board of Health's grant funding and the need for new capital equipment also need to be considered.

In the statement of net assets and the statement of activities, the Board of Health has one kind of activity:

Governmental Activities—All of the Board of Health's programs and services are reported here, which include public health services. These services are funded primarily by grants and charges for services.

Reporting the Board of Health's Most Significant Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for a specific activity or objective. The funds of the Board of Health are all governmental funds. The fund financial statements provide detailed information about the Board of Health's major funds. The Board of Health's major governmental funds are the General Fund and the Special Programs Fund.

Governmental Funds. All of the public health services of the Board of Health are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. Governmental fund statements provide a detailed short-term view of the Board of Health's general government operations and the basic services provided. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the Board of Health's programs.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the financial information provided on the government-wide and fund financial statements.

LOWNDES COUNTY BOARD OF HEALTH
 Management's Discussion and Analysis
 Required Supplemental Information
 For the Year Ended June 30, 2012

The Board of Health as a Whole

The following table reflects the condensed Statement of Net Assets:

	<u>Governmental Activities</u>		Total
	<u>2012</u>	<u>2011</u>	Percentage Change <u>2011-2012</u>
Assets			
Current and Other Assets	\$ 2,534,193	\$ 2,207,134	14.82%
Capital Assets, Net	<u>552,102</u>	<u>677,974</u>	-18.57%
Total Assets	<u>3,086,295</u>	<u>2,885,108</u>	<u>6.97%</u>
Liabilities			
Current and Other Liabilities	<u>1,018,062</u>	<u>613,478</u>	65.95%
Total Liabilities	<u>1,018,062</u>	<u>613,478</u>	<u>65.95%</u>
Net Assets			
Invested in Capital Assets	552,102	677,974	-18.57%
Restricted	1,142,628	1,576,980	-27.54%
Unrestricted	<u>373,503</u>	<u>16,676</u>	2139.76%
Total Net Assets	<u>\$ 2,068,233</u>	<u>\$ 2,271,630</u>	<u>-8.95%</u>

The Board of Health's net assets decreased \$203,397 from \$2,271,630 to \$2,068,233. The Board of Health's unrestricted net assets are \$373,503.

The following table shows the revenue and expenses and the changes in net assets.

	<u>Governmental Activities</u>		Total
	<u>2012</u>	<u>2011</u>	Percentage Change <u>2011-2012</u>
Revenues			
Program Revenues			
Charges for Services	\$ 1,011,726	\$ 1,112,016	-9.02%
Operating Grants and Contributions	<u>11,961,670</u>	<u>12,165,547</u>	-1.68%
Total Program Revenues	12,973,396	13,277,563	-2.29%
General Revenues			
General Revenues	-	-	0.00%
Total General Revenues	-	-	0.00%
Total Revenues	<u>12,973,396</u>	<u>13,277,563</u>	<u>-2.29%</u>
Program Expenses			
Health	<u>13,176,793</u>	<u>13,243,302</u>	-0.50%
Total Expenses	<u>13,176,793</u>	<u>13,243,302</u>	-0.50%
Increase (Decrease) in Net Assets	(203,397)	34,261	-693.67%
Net Assets, Beginning	<u>2,271,630</u>	<u>2,237,369</u>	1.53%
Net Assets, Ending	<u>\$ 2,068,233</u>	<u>\$ 2,271,630</u>	<u>-8.95%</u>

LOWNDES COUNTY BOARD OF HEALTH
Management's Discussion and Analysis
Required Supplemental Information
For the Year Ended June 30, 2012

Governmental Funds.

The decrease in net assets in the governmental activities is due to declines in fee revenue.

The Board of Health Funds

The Board of Health's governmental funds are accounted for using the modified accrual basis of accounting. The total revenues of the governmental funds were \$12,973,396 and the expenditures were \$13,018,277. The General Fund had revenues over expenditures of \$19,422 and the Special Programs Fund had expenditures exceeding revenues by \$64,303.

General Fund Budgeting Highlights

Budgets are prepared annually and submitted to the Georgia Department of Public Health for approval. Budgets are amended during the year as the need arises due to unexpected changes in funding or expenditure categories. All amendments also have to be approved.

The Board of Health was over budgeted revenue by \$19,422 excluding the prior year income of \$881,789. Expenditures were equal to the budget.

Capital Assets

For the fiscal year FY12 the Board of Health increased capital assets by \$34,492 and reduced capital assets by \$78,158 for a total of \$2,762,897 before accumulated depreciation. The capital assets consist of medical and office equipment and vehicles. Additional information on capital assets can be found in note 4.

Economic Factors

The ability to provide services by the Board of Health is dependent on state and federal grants and fees generated for services. These revenue sources may vary from year to year.

Request for Information

This financial report is designed to provide a general overview of the 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 request for additional information should be addressed to the South Health District Finance Director, 325 West Savannah Avenue, Valdosta, Georgia 31603.

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

	Primary Government
	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,731,346
Due from others	68,230
Due from other governments	734,617
Capital assets, net	<u>552,102</u>
TOTAL ASSETS	\$ <u>3,086,295</u>
LIABILITIES	
Due to other governments	\$ 428,292
Long-term liabilities:	
Due within one year:	
Compensated absences payable	336,169
Due in more than one year:	
Compensated absences payable	<u>253,601</u>
TOTAL LIABILITIES	<u>1,018,062</u>
NET ASSETS	
Investment in capital assets	552,102
Restricted	1,142,628
Unrestricted	<u>373,503</u>
TOTAL NET ASSETS	\$ <u>2,068,233</u>

The accompanying notes are an integral part of these financial statements.

LOWNDES COUNTY BOARD OF HEALTH
 STATEMENT OF ACTIVITIES
 For the Year Ended June 30, 2012

<u>Function/Program</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants, Contributions, And Interest</u>	<u>Primary Government</u>
				<u>Governmental Activities</u>
Governmental Activities				
Health	\$ 13,176,793	\$ 1,011,726	\$ 11,961,670	\$ (203,397)
Total Governmental Activities	\$ 13,176,793	\$ 1,011,726	\$ 11,961,670	\$ (203,397)
		General Revenues		-
		Total General Revenues		-
		Change in Net Assets		(203,397)
		Net Assets, Beginning of Year		2,271,630
		Net Assets, End of Year		\$ 2,068,233

The accompanying notes are an integral part of these financial statements.

LOWNDES COUNTY BOARD OF HEALTH
 GOVERNMENTAL FUNDS
 BALANCE SHEET
 June 30, 2012

	<u>General</u>	<u>Special Programs</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash	\$ 1,690,635	\$ 40,710	\$ 1,731,345
Due from others	-	68,230	68,230
Due from other governments	<u>38,059</u>	<u>696,558</u>	<u>734,617</u>
TOTAL ASSETS	<u>\$ 1,728,694</u>	<u>\$ 805,499</u>	<u>\$ 2,534,192</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Due to other governments	<u>\$ -</u>	<u>\$ 428,292</u>	<u>\$ 428,292</u>
TOTAL LIABILITIES	<u>-</u>	<u>428,292</u>	<u>428,292</u>
FUND BALANCES			
Restricted for prior year program income	765,421	-	765,421
Restricted for special grant programs	-	377,207	377,207
Unassigned	<u>963,273</u>	<u>-</u>	<u>963,273</u>
TOTAL FUND BALANCES	<u>1,728,694</u>	<u>377,207</u>	<u>2,105,901</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,728,694</u>	<u>\$ 805,499</u>	

Amounts reported for governmental activities on the statement of net assets are different because of the following:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	552,102
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Compensated absences payable	<u>(589,770)</u>
Net Assets of Governmental Activities	<u>\$ 2,068,233</u>

The accompanying notes are an integral part of these financial statements.

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

	<u>General</u>	<u>Special Programs</u>	<u>Totals Governmental Funds</u>
REVENUES			
Intergovernmental revenues	\$ 1,641,861	\$ 9,671,346	\$ 11,313,207
Charges for services	765,421	246,305	1,011,726
Other local funds	<u>12,920</u>	<u>635,543</u>	<u>648,463</u>
TOTAL REVENUES	<u>\$ 2,420,202</u>	<u>\$ 10,553,194</u>	<u>\$ 12,973,396</u>
EXPENDITURES			
Current			
Health	<u>2,400,780</u>	<u>10,617,497</u>	<u>13,018,277</u>
TOTAL EXPENDITURES	<u>\$ 2,400,780</u>	<u>\$ 10,617,497</u>	<u>\$ 13,018,277</u>
EXCESS REVENUES OVER EXPENDITURES	19,422	(64,303)	(44,881)
FUND BALANCE, BEGINNING OF YEAR	<u>1,709,272</u>	<u>441,510</u>	<u>2,150,782</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,728,694</u>	<u>\$ 377,207</u>	<u>\$ 2,105,901</u>

The accompanying notes are an integral part of these financial statements.

LOWNDES COUNTY BOARD OF HEALTH
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURE AND
CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2012

Net Change in Fund Balance - Total Governmental Funds \$ (44,881)

**Amounts reported for governmental activities on the statement of activities
are different because of the following:**

Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current year:

Capital outlay	34,492	
Depreciation	<u>(160,364)</u>	(125,872)

Some expenses reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Compensated absences payable	<u>(32,644)</u>	
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Change in Net Assets of Governmental Activities \$ (203,397)

The accompanying notes are an integral part of these financial statements.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2012

Note 1 – Reporting Entity

The accompanying component unit financial statements include all the accounts of Lowndes County Board of Health, a component unit of Lowndes County.

The financial statements consist only of the funds of Lowndes County Board of Health. The entity has no oversight responsibility for any other governmental entity.

In using GASB 2110 to determine oversight responsibility, consideration was given to the following factors:

- the organization is legally separate (can sue and be sued in their own name)
- the County holds the corporate powers of the organization
- the County appoints a voting majority of the organization's board
- the County is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the county
- there is a fiscal dependency by the organization of the County

Based on these criteria, Lowndes County exercises significant oversight responsibility over Lowndes County Board of Health.

Note 2 – Summary of Significant Accounting Policies

The financial statements of the Lowndes County Board of Health have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The most significant of the Board of Health's accounting policies are described below.

A. Basis of Presentation

The Board of Health's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements. The statement of net assets and the statement of activities display information about the Board of Health as a whole. The statement of net assets presents the financial condition of the governmental activities of the Board of Health at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Board of Health's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Board of Health, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing or draws from the general revenues of the Board of Health.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2012

Note 2 – Summary of Significant Accounting Policies - Continued

Fund Financial Statements. During the year, the Board of Health segregates transactions related to certain Board of Health functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Board of Health at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

B. Fund Accounting

The Board of Health uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary, and fiduciary. The following fund types are used by the entity:

Governmental Funds. Governmental funds are those funds through which most governmental functions of the Board of Health are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Board of Health's major governmental funds:

General Fund The General Fund is used to account for all revenues and expenditures applicable to the general operations of the entity which are not properly accounted for in another fund. All general operating revenues which are not restricted or designated as to use by outside sources are recorded in the general fund.

Special Programs Special Revenue Fund The Special Programs Special Revenue Fund is an operating fund used to account for revenue (other than special assessments, expendable trusts or capital projects) the use of which is restricted or designated for a particular health program.

C. Measurement Focus

Government-wide Financial Statements. The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the Board of Health are included on the statement of net assets.

Fund Financial Statements. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Therefore, governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2012

Note 2 – Summary of Significant Accounting Policies - Continued

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting; proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenues, and in the presentation of expenses versus expenditures.

Revenues—Exchange and Non-exchange Transactions. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is reported on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is reported in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Board of Health, available means expected to be received within sixty days of year end.

Nonexchange transactions, in which the Board of Health receives value without directly giving equal value in return, include grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Board of Health must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Board of Health on a reimbursement basis. On a modified accrual basis, revenue from a nonexchange transaction must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: charges for services, interest, grants, and fees.

Expenses/Expenditures. On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2012

Note 2 – Summary of Significant Accounting Policies - Continued

E. Encumbrances

Encumbrance accounting, under which major purchase orders, contracts, and other commitments for the expenditures of monies are recorded to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration.

Encumbrances outstanding at year-end represent the estimated amount of the expenditures ultimately to result if unperformed contracts in process at year-end are completed. Encumbrances outstanding at year-end do not constitute expenditures or liabilities and, therefore, are presented in the financial statements as a reservation of fund balance. For budgetary purposes the encumbrances were recognized as expenditures and this is accounted for as an adjustment from the GAAP Basis to the Budgetary Basis. Encumbrances outstanding as of June 30, 2012 were \$0.

F. Cash and Investments

Cash and cash equivalents are defined as short-term, highly liquid investments with a maturity of three months or less when purchased, that are readily convertible to known amounts of cash, and so near their maturity that they present insignificant rates of changes in value because of changes in interest rates.

G. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are reported at their fair market value as of the date received. The Board of Health maintains a capitalization threshold of one thousand dollars. The Board of Health does not own infrastructure.

All capital assets are depreciated, except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the useful lives of 5 to 20 years for machinery, equipment and vehicles.

H. Interfund Receivables/Payables

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "Interfund Receivables/Payables." Interfund balances within governmental activities are eliminated on the government-wide statement of net assets.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2012

Note 2 – Summary of Significant Accounting Policies - Continued

I. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable the Board of Health will compensate the employees for the benefits through paid time off or some other means. The Board of Health records a liability for accumulated unused vacation time when earned for all employees up to a maximum of 360 hours.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Compensated Absences Payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported.

J. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements.

In general, governmental fund payables and accrued liabilities are recognized as fund liabilities when incurred. However, compensated absences and contractually required pension contributions that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Loans and capital leases are recognized as a liability on the fund financial statements when due.

K. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through external restrictions imposed by grantors or laws or regulations of other governments. The Board of Health's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unassigned net assets are available.

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2012

L. Governmental Fund Balances

The Board of Health restricts those portions of governmental fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Restricted fund balance has been established for prior year program income which has to be used in the subsequent year for program services.

Unassigned fund balance represents amounts that are available for any purpose.

When both restricted and unassigned fund balance are both available for a particular purpose, then the restricted funds will be used before the unassigned funds.

M. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 3 – Cash Deposits and Investments

The bank deposits as of June 30, 2012 for the Lowndes County Board of Health were all insured or collateralized with securities held by the banks in Lowndes County, Georgia.

Note 4 – Capital Assets

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

	<u>Balance at July 1, 2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2012</u>
Primary Government:				
Governmental Activities:				
Depreciable Capital Assets:				
Equipment	\$ 2,647,078	\$ 34,492	\$ 78,158	\$ 2,603,412
Vehicle	159,485	-	-	159,485
Total Depreciable Capital Assets	<u>2,806,563</u>	<u>34,492</u>	<u>78,158</u>	<u>2,762,897</u>
Less Accumulated Depreciation for:				
Equipment	(2,033,403)	(129,815)	(78,158)	(2,085,060)
Vehicle	(95,186)	(30,549)	-	(125,735)
Total Accumulated Depreciation	<u>(2,128,589)</u>	<u>(160,364)</u>	<u>(78,158)</u>	<u>(2,210,795)</u>
Total Depreciable Capital Assets, Net	<u>\$ 677,974</u>	<u>\$ (125,872)</u>	<u>\$ -</u>	<u>\$ 552,102</u>

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2012

Note 5 – Due From Other Governments

Due from other governments is comprised of:

<u>Program Description</u>	<u>FY06 Financial Settlement</u>	<u>FY11 Financial Settlement</u>	<u>Fourth Quarter Adjustment</u>	<u>Total</u>
Due From DPH:				
General Fund:	\$ -	\$ -	\$ 38,059	\$ 38,059
Public Health				
Special Revenue Funds:				
WIC Nutrition Education (007)	-	-	4,640	4,640
WIC Breastfeeding (009)	-	-	2,639	2,639
Genetics (027)	-	-	11,329	11,329
Children 1st - 3 (029)	-	-	9,221	9,221
Children 1st - 4 (030)	-	-	10,563	10,563
TB Control (031)	-	-	14,282	14,282
Lead Based Poisoning (033)	-	-	572	572
Administration Cadre Realignment (043)	-	-	7,105	7,105
HIV/Aids Substance Abuse (044)	-	-	4,789	4,789
Administration District Rent (054)	-	-	10,907	10,907
Breast Test & More (056)	-	-	5,551	5,551
Immunization (066)	-	-	870	870
Oral Health (076)	-	-	8,974	8,974
Ryan White (094)	-	-	20,855	20,855
Early Intervention (112)	-	-	39,273	39,273
Cardio Health Prevention (119)	-	-	5,456	5,456
Teen Pregnancy Prevention (130)	-	-	1,700	1,700
Teen Center Youth Development (238)	-	-	1,401	1,401
Bioterrorism Other (241)	3,428	-	-	3,428
EPI Capacity (245)	-	-	15,205	15,205
EPI Capacity Additional (280)	-	-	3,307	3,307
WIC Cost Pool (301)	-	-	133,496	133,496
Youth Development Coordinator (306)	-	-	1,987	1,987
Minority Aids Initiative (315)	-	2,294	-	2,294
Breastfeed Peer Counsel (329)	-	-	7,315	7,315
GA Addressing Asthma (330)	-	-	1,962	1,962
Common Health Awareness (344)	-	-	13,196	13,196
Baby Luv Infant Mortality Reduction (385)	-	-	6,686	6,686
CP District EPSDT (404)	-	-	8,032	8,032
ST Cervic Cancer Program (405)	-	-	11,443	11,443
CP CMS Clinics (409)	-	-	71,562	71,562
Cardiovascular Health (448)	-	-	1,237	1,237

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2012

Note 5 – Due From Other Governments – Continued

<u>Program Description</u>	<u>FY06 Financial Settlement</u>	<u>FY11 Financial Settlement</u>	<u>Fourth Quarter Adjustment</u>	<u>Total</u>
Outpatient UNHSI (460)	-	-	2,808	2,808
Outpatient UNHSI/Audio Supplement (461)	-	-	4,395	4,395
State Breast & Cervical (464)	-	-	6,745	6,745
Tobacco Use Prevention (466)	-	-	5,227	5,227
PHEP (498)	-	-	41,955	41,955
Perinatal Planning (502)	-	-	4,101	4,101
Infants and Toddlers With Disabilities (543)	-	-	15,085	15,085
Family Planning District Cadre Re-Alignment (559)	-	-	14,422	14,422
Hospital Preparedness Program (566)	-	-	5,371	5,371
Hospital Resource Deployment Cache Storage (567)	-	-	108	108
TB Comprehensive Clinical (577)	-	-	1,500	1,500
WIC Direct (643)	-	-	49,535	49,535
Total Due From DPH	\$ 3,428	\$ 2,294	\$ 624,866	\$ 630,588
<u>Due From S. GA. Homeless Task Force:</u>				
Homeless Task Force (055)	\$ -	\$ -	\$ 65,327	\$ 65,327
Shelter Plus Care (444)	-	-	38,702	38,702
Toal Due From S. GA Homeless Task Force	\$ -	\$ -	\$ 104,029	\$ 104,029
Total Due From Other Governments	\$ 3,428	\$ 2,294	\$ 728,895	\$ 734,617

Fourth quarter adjustments and all prior year settlements were cleared after year end.

Note 6 - Transfers

<u>Transfer To</u>	<u>Transfer From</u>	
	<u>Program 023 Children's 1st - 1</u>	<u>Program 579 Part C EI System</u>
Program 024 - Children 1st - 2	\$ 2,476	\$ -
Program 543 - Infants & Toddlers	-	42,292

Remaining fee income from program 023 which was discontinued was moved to program 024. Program fees that were incorrectly posted to program 579 in FY11 were moved to program 543 and budgeted as prior year fees.

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2012

Note 7 – Due To Other Governments

<u>Program Description</u>	<u>FY07 Financial Settlement</u>	<u>FY08 Financial Settlement</u>	<u>FY11 Financial Settlement</u>	<u>Fourth Quarter Adjustment</u>	<u>Total</u>
Due To DPH:					
Special Revenue Funds:					
WIC Nutrition (007)	\$ -	\$ -	\$ -	\$ 4,050	\$ 4,050
WIC Breastfeeding (009)	-	-	-	64	64
Genetics (027)	-	-	-	9,161	9,161
Children 1st - 3 (029)	-	-	-	2,405	2,405
Children 1st - 4 (030)	-	-	-	5,740	5,740
TB Case Management (031)	-	-	-	14,155	14,155
Administration CADRE 8-1 (043)	-	-	-	4,404	4,404
Admin District Rent (054)	-	-	-	8,173	8,173
Breasttest & More (056)	-	-	-	2,051	2,051
Oral Health (076)	-	-	-	3,974	3,974
EI Service Coordination (112)	-	1,511	-	39,273	40,784
Cardiovascular Health (119)	-	-	-	695	695
Teen Pregnancy Prevention	-	-	-	153	153
Preparedness Emergency Response (226)	-	441	-	-	441
Oral Health System (234)	-	28	-	-	28
EPI Capacity (245)	-	-	-	5,135	5,135
Public Health Emergency (247)	-	-	-	2,998	2,998
EPI Capacity Additional (280)	-	1,139	-	1,350	2,489
WIC Cost Pool (301)	-	4,000	-	131,199	135,199
Breastfeed Peer Counsel (329)	-	-	-	4,226	4,226
GA Addressing Asthma (330)	-	-	-	574	574
Common Health Awareness (344)	-	-	-	54	54
Baby Luv Infant Mortality (385)	-	-	-	2,250	2,250
Well Child Outreach EPSDT (404)	-	-	-	8,032	8,032
State Cervical Cancer (405)	-	-	-	2,760	2,760
CMS Cost Pool (409)	-	30	-	56,195	56,225
Babies Born Healthy (415)	489	-	-	-	489
Reduce Tobacco Use (417)	-	275	-	-	275
Cardio Health Program (448)	-	-	-	1,237	1,237
Outpatient UNIHSI (460)	37	-	-	2,305	2,342
Outpatient UNIHSI Audio 461)	-	-	-	3,185	3,185
State Breast & Cervical (464)	-	-	-	1,745	1,745
Health Promotion Initiative (466)	-	-	-	5,227	5,227
PHEP (498)	-	-	-	33,695	33,695
Perinatal Planning (502)	-	-	-	4,101	4,101
Intants & Toddlers With Disabilites (543)	-	-	-	15,085	15,085
Family Planning Expanstion (547)	-	-	-	1	1
Family Planning CADRE (559)	-	-	-	14,422	14,422
HCEPPR (566)	-	-	-	5,850	5,850
TB Comprehensive Clinical (577)	-	-	-	162	162
BCW/ARRA 2009 Part C	-	-	-	598	598
WIC Direct (643)	-	-	753	22,905	23,658
Total Due To DPH	\$ 526	\$ 7,424	\$ 753	\$ 415,539	\$ 428,292

Fourth quarter adjustments and all prior year settlements were cleared after year end.

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
 Year Ended June 30, 2012

Note 8 – Compensated Absences

Changes in compensated absences were as follows:

	<u>Balance at July 1, 2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2012</u>	<u>Amount Due In One Year</u>
Governmental Activities:					
Compensated absences	\$ 557,126	\$ 350,206	\$ 317,562	\$ 589,770	\$ 336,169
Total	<u>\$ 557,126</u>	<u>\$ 350,206</u>	<u>\$ 317,562</u>	<u>\$ 589,770</u>	<u>\$ 336,169</u>

Note 9 – Risk Management

Significant losses are covered by commercial insurance for all major risks. There have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current or any previous year.

Note 10 – Employees’ Retirement Plan

(A) Plan Description

The Lowndes County Board of Health is a member of the State of Georgia Employee’s Retirement System, which is cost-sharing multiple-employer Public Employee Retirement System (PERS).

All full-time state merit employees are eligible and must participate in the State PERS. The pension plan provides pension benefits, deferred allowances, and death and disability benefits. A member may retire and receive normal retirement benefits after completion of 11 years of creditable service and attainment of age 65. A member may retire early and elect to receive reduced retirement benefits after completion of 11 years of creditable service and attainment of age 60, or after completion of 30 years of creditable service regardless of age. (Certain employees can retire having completed 34 or more years of service, regardless of age, and receive the same benefits as if they retired at age 65.) Benefits under the PERS are based on salary, years of service, age and various plan options.

Plan provisions include deferred allowances whereby an employee may terminate his or her employment after accumulating 11 years of service but before reaching age 60. If the employee does not withdraw his or her accumulated contributions, the employee is entitled to all pension benefits as described above upon reaching age 60.

The plan provides employees who have at least 13 years and 4 months of creditable service with certain disability and death benefits.

LOWNDES COUNTY BOARD OF HEALTH
NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
Year Ended June 30, 2012

Note 10 – Employees’ Retirement Plan - Continued

(B) Contributions Required and Made

Employees are required to pay 1.25% of gross earnings to the retirement account and .25% of gross earnings to the GTLI premiums. The Lowndes County Board of Health makes annual contributions to the pension plan equal to the amount required as set by the Board of Trustees of the PERS as determined by the system’s actuary. Employer contributions amounted to 5.66% and 11.41% of covered compensation for the fiscal year for participants in the old and new plan respectively for the year ended June 30, 2012. Employer contributions made for the year ended June 30, 2012 totaled \$589,505.

(C) Administration and Funding

A Board of Trustees is responsible for administration of the PERS.

All contributions are paid into the Employee’s Retirement Fund for the exclusive benefit of members of the System and their beneficiaries. All benefits are paid out of this fund.

The ability of the fund to meet future obligations is examined each year by an independent actuarial firm which specializes in pension and retirement plans. Based on this examination a yearly evaluation of the System is furnished to the Board of Trustees. Every five years an actuarial experience study is performed. In addition, the PERS has an annual examination by an independent accounting firm in accordance with generally accepted auditing standards. Pertinent actuarial and historical information is presented in the State of Georgia Employee’s Retirement System Annual Financial Report.

Note 11 – Contingent Liabilities

The Board of Health participates in federal and state assisted programs subject to problem compliance audits by the grantors or their representatives. It is the Board of Health’s opinion that no material unrecorded liabilities will arise from audits previously performed or to be performed. Regardless, receipt of these federal and state grant revenues is not assured in the future.

Note 12 – Subsequent Events

Subsequent events were evaluated through December 28, 2012, which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

LOWNDES COUNTY BOARD OF HEALTH
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGETARY BASIS AND ACTUAL
 GENERAL FUND
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 1,416,029	\$ 1,512,390	\$ 1,641,861	\$ 129,471
Charges for services	882,000	881,789	1,647,210	765,421
Other local funds	7,500	6,601	12,920	6,319
TOTAL REVENUES	<u>2,305,529</u>	<u>2,400,780</u>	<u>3,301,991</u>	<u>901,211</u>
EXPENDITURES				
Current Health	<u>2,305,529</u>	<u>2,400,780</u>	<u>2,400,780</u>	<u>-</u>
TOTAL EXPENDITURES	<u>2,305,529</u>	<u>2,400,780</u>	<u>2,400,780</u>	<u>-</u>
EXCESS REVENUE OVER EXPENDITURES	-	-	901,211	901,211
FUND BALANCE, BEGINNING OF YEAR	-	-	1,709,272	1,709,272
PRIOR YEAR PROGRAM INCOME UTILIZED	-	-	(881,789)	(881,789)
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,728,694</u>	<u>\$ 1,728,694</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGETARY BASIS AND ACTUAL
 SPECIAL PROGRAMS SPECIAL REVENUE FUND
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 10,250,448	\$ 10,250,448	\$ 9,671,346	\$ (579,102)
Charges for services	385,732	385,732	627,832	242,100
Other local funds	583,976	583,976	635,543	51,567
TOTAL REVENUES	<u>11,220,156</u>	<u>11,220,156</u>	<u>10,934,721</u>	<u>(285,435)</u>
EXPENDITURES				
Current Health	<u>11,220,156</u>	<u>11,220,156</u>	<u>10,512,177</u>	<u>(707,979)</u>
TOTAL EXPENDITURES	<u>11,220,156</u>	<u>11,220,156</u>	<u>10,512,177</u>	<u>(707,979)</u>
EXCESS REVENUE OVER EXPENDITURES	-	-	422,544	422,544
FUND BALANCE, BEGINNING OF YEAR	-	-	441,510	441,510
PRIOR YEAR PROGRAM INCOME UTILIZED	-	-	(381,527)	(381,527)
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 482,527</u>	<u>\$ 482,527</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION
 Year Ended June 30, 2012

Note 1 - Budget Process

An annual budget is adopted by the entity for the general fund and special revenue funds as required by the grant contract. The budget is adopted on a Budgetary Basis. The difference between the GAAP and the Budgetary Basis is that the encumbrances are treated as expenditures and prior year fund balances are shown as current year revenues. The budget can be modified by management at all levels based on the needs of the programs within the limitations of the grant contract specifications and approval by the granting agency.

Note 2 - Budgetary Basis of Accounting

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the Budgetary Basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance—Budgetary Basis and Actual for the general and major special revenue fund are presented on the Budgetary Basis to provide a meaningful comparison of actual results with the budget. The major differences between the Budgetary Basis and the GAAP Basis are as follows:

1. Prior year program income is recognized as current year revenue.
2. Encumbrances are treated as expenditures (Budgetary Basis).

The adjustments necessary to reconcile the GAAP Basis to the Budgetary Basis are as follows:

	Governmental Activities
	<u> </u>
GAAP Basis	\$ (44,881)
Encumbrances	105,320
Prior Year Program Income	<u>1,263,316</u>
 Budgetary Basis	 <u><u>\$ 1,323,755</u></u>

SUPPLEMENTARY INFORMATION

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - BUDGETARY BASIS AND ACTUAL
 PUBLIC HEALTH (092)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
County participating	\$ 149,831	\$ -	\$ 149,831	\$ 149,831	\$ -
County non-participating	175,169	-	175,169	45,699	129,470
Out-patient client fees	135,682	-	135,682	-	135,682
Qualify local funds	10,973	-	10,973	4,654	6,319
Non-qualify local funds	1,947	-	1,947	1,947	-
Medicaid perinatal case management	98,129	-	98,129	-	98,129
Health check fees	15,913	-	15,913	-	15,913
Prior year program income	-	881,789	881,789	881,789	-
Vital record fees	197,537	-	197,537	-	197,537
Environmental fees	138,608	-	138,608	-	138,608
Nurse practitioner services	4,012	-	4,012	-	4,012
Out-patient Medicaid fees	10,690	-	10,690	-	10,690
Out-patient Medicare fees	16,511	-	16,511	-	16,511
Administrative claiming	110,901	-	110,901	-	110,901
Private Insurance	37,436	-	37,436	-	37,436
Intra /interagency transactions	67,099	-	67,099	67,098	1
Grant in aid	1,249,762	-	1,249,762	1,249,762	-
TOTAL REVENUES	2,420,202	881,789	3,301,991	2,400,780	901,211
EXPENDITURES					
Salaries and fringe	1,715,698	-	1,715,698	1,715,698	-
Equipment	60,199	-	60,199	60,199	-
Other operating expenses	408,520	-	408,520	408,520	-
Indirect cost	216,363	-	216,363	216,363	-
TOTAL EXPENDITURES	2,400,780	-	2,400,780	2,400,780	-
EXCESS REVENUES OVER EXPENDITURES	19,422	881,789	901,211	-	901,211
FUND BALANCE, BEGINNING OF YEAR	1,709,272	-	1,709,272	-	1,709,272
PRIOR YEAR PROGRAM INCOME	-	(881,789)	(881,789)	-	(881,789)
FUND BALANCE, END OF YEAR	\$ 1,728,694	\$ -	\$ 1,728,694	\$ -	\$ 1,728,694

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF CHANGES IN FUND BALANCES – BUDGETARY BASIS
 Year Ended June 30, 2012

	Operating Fund	Prior Year Program Income	Total
	<u> </u>	<u> </u>	<u> </u>
Fund balance, beginning of year	\$ 827,483	\$ 881,789	\$ 1,709,272
Additions			
Revenues	2,420,202	-	2,420,202
Transfer prior year program income	881,789	765,421	1,647,210
Deductions			
Expenditures	2,400,780	-	2,400,780
Transfer prior year program income	<u>765,421</u>	<u>881,789</u>	<u>1,647,210</u>
Fund balance, end of year	<u>\$ 963,273</u>	<u>\$ 765,421</u>	<u>\$ 1,728,694</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 WIC NUTRITION EDUCATION (007)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 64,959	\$ -	\$ 64,959	\$ 64,959	\$ -
TOTAL REVENUES	<u>64,959</u>	<u>-</u>	<u>64,959</u>	<u>64,959</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	<u>65,896</u>	<u>(937)</u>	<u>64,959</u>	<u>64,959</u>	<u>-</u>
TOTAL EXPENDITURES	<u>65,896</u>	<u>(937)</u>	<u>64,959</u>	<u>64,959</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(937)	937	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>3,883</u>	<u>(937)</u>	<u>2,946</u>	<u>-</u>	<u>2,946</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,946</u>	<u>\$ -</u>	<u>\$ 2,946</u>	<u>\$ -</u>	<u>\$ 2,946</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 WIC BREAST FEEDING (009)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 15,730	\$ -	\$ 15,730	\$ 15,730	\$ -
TOTAL REVENUES	<u>15,730</u>	<u>-</u>	<u>15,730</u>	<u>15,730</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	16,490	(760)	15,730	15,730	-
TOTAL EXPENDITURES	<u>16,490</u>	<u>(760)</u>	<u>15,730</u>	<u>15,730</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(760)	760	-	-	-
FUND BALANCE, BEGINNING OF YEAR	- 760	(760)	-	-	-
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 WHOLESOME WAVE PROJECT (012)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Non-qualifying contracts	\$ 10,152	\$ -	\$ 10,152	\$ 29,867	\$ (19,715)
TOTAL REVENUES	<u>10,152</u>	<u>-</u>	<u>10,152</u>	<u>29,867</u>	<u>(19,715)</u>
EXPENDITURES					
Other operating expenses	9,740	-	9,740	28,445	(18,705)
Indirect cost	<u>412</u>	<u>-</u>	<u>412</u>	<u>1,422</u>	<u>(1,010)</u>
TOTAL EXPENDITURES	<u>10,152</u>	<u>-</u>	<u>10,152</u>	<u>29,867</u>	<u>(19,715)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 DISTRICT ADMINISTRATION (021)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Qualify local funds	\$ 531	\$ -	\$ 531	\$ 9,968	\$ (9,437)
Non-qualifying contracts	<u>421,560</u>	<u>-</u>	<u>421,560</u>	<u>421,560</u>	<u>-</u>
TOTAL REVENUES	<u>422,091</u>	<u>-</u>	<u>422,091</u>	<u>431,528</u>	<u>(9,437)</u>
EXPENDITURES					
Salaries and fringe	419,076	-	419,076	419,076	-
Other operating expenses	9,536	-	9,536	9,536	-
Indirect cost	<u>2,915</u>	<u>-</u>	<u>2,915</u>	<u>2,916</u>	<u>(1)</u>
TOTAL EXPENDITURES	<u>431,527</u>	<u>-</u>	<u>431,527</u>	<u>431,528</u>	<u>(1)</u>
EXCESS REVENUES OVER EXPENDITURES	(9,436)	-	(9,436)	-	(9,436)
FUND BALANCE, BEGINNING OF YEAR	<u>82,912</u>	<u>-</u>	<u>82,912</u>	<u>-</u>	<u>82,912</u>
FUND BALANCE, END OF YEAR	<u>\$ 73,476</u>	<u>\$ -</u>	<u>\$ 73,476</u>	<u>\$ -</u>	<u>\$ 73,476</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CHILDREN’S 1ST – 1 (023)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
Other operating expenses	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	2,476	-	2,476	-	2,476
Transfer Out	(2,476)	-	(2,476)	-	(2,476)
FUND BALANCE, RESTATED	-	-	-	-	-
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors’ report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CHILDREN’S 1ST – 2 (024)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Outpatient Medicaid fees	\$ 2,709	\$ -	\$ 2,709	\$ 2,709	\$ -
Prior year income	-	2,476	2,476	2,476	-
Intra-interagency transactions	862	-	862	862	-
Grant in aid	<u>78,679</u>	<u>-</u>	<u>78,679</u>	<u>78,679</u>	<u>-</u>
TOTAL REVENUES	<u>82,250</u>	<u>2,476</u>	<u>84,726</u>	<u>84,726</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	70,150	-	70,150	70,150	-
Equipment	563	-	563	564	(1)
Other operating expenses	10,331	-	10,331	10,330	1
Indirect cost	<u>3,682</u>	<u>-</u>	<u>3,682</u>	<u>3,682</u>	<u>-</u>
TOTAL EXPENDITURES	<u>84,726</u>	<u>-</u>	<u>84,726</u>	<u>84,726</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(2,476)	2,476	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-	-
Transfer In	<u>2,476</u>	<u>(2,476)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, RESTATED	<u>2,476</u>	<u>(2,476)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors’ report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 GENETICS (027)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 101,788	\$ -	\$ 101,788	\$ 101,788	\$ -
Prior year income	-	93	93	93	-
TOTAL REVENUES	<u>101,788</u>	<u>93</u>	<u>101,881</u>	<u>101,881</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	88,958	-	88,958	88,958	-
Other operating expenses	10,879	(4,302)	6,577	6,577	-
Indirect cost	6,346	-	6,346	6,346	-
TOTAL EXPENDITURES	<u>106,183</u>	<u>(4,302)</u>	<u>101,881</u>	<u>101,881</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(4,395)	4,395	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>4,395</u>	<u>(4,395)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CHILDREN 1ST – 3 (029)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Outpatient Medicaid fees	\$ 7,477	\$ -	\$ 7,477	\$ -	\$ 7,477
Medicaid - DSPS	238	-	238	-	238
Intra-interagency transactions	2,225	-	2,225	2,225	-
Grant in aid	67,601	-	67,601	67,601	-
TOTAL REVENUES	<u>77,541</u>	<u>-</u>	<u>77,541</u>	<u>69,826</u>	<u>7,715</u>
EXPENDITURES					
Salaries and fringe	38,398	-	38,398	38,398	-
Equipment	4,126	-	4,126	4,126	-
Other operating expenses	25,308	-	25,308	25,308	-
Indirect cost	1,994	-	1,994	1,994	-
TOTAL EXPENDITURES	<u>69,826</u>	<u>-</u>	<u>69,826</u>	<u>69,826</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	7,715	-	7,715	-	7,715
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 7,715</u>	<u>\$ -</u>	<u>\$ 7,715</u>	<u>\$ -</u>	<u>\$ 7,715</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CHILDREN 1ST – 4 (030)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Outpatient Medicaid fees	\$ 330	\$ -	\$ 330	\$ -	\$ 330
Medicaid DSPS	1,624	-	1,624	-	1,624
Intra-interagency transactions	3,486	-	3,486	3,486	-
Grant in aid	95,554	-	95,554	95,554	-
TOTAL REVENUES	<u>100,994</u>	<u>-</u>	<u>100,994</u>	<u>99,040</u>	<u>1,954</u>
EXPENDITURES					
Salaries and fringe	78,456	-	78,456	78,456	-
Other operating expenses	14,279	-	14,279	14,279	-
Indirect cost	6,305	-	6,305	6,305	-
TOTAL EXPENDITURES	<u>99,040</u>	<u>-</u>	<u>99,040</u>	<u>99,040</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	1,954	-	1,954	-	1,954
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,954</u>	<u>\$ -</u>	<u>\$ 1,954</u>	<u>\$ -</u>	<u>\$ 1,954</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 TB CONTROL (031)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra-interagency transactions	\$ 5,877	\$ -	\$ 5,877	\$ 5,877	\$ -
Grant in aid	<u>157,276</u>	<u>-</u>	<u>157,276</u>	<u>157,276</u>	<u>-</u>
TOTAL REVENUES	<u>163,153</u>	<u>-</u>	<u>163,153</u>	<u>163,153</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	128,899	-	128,899	128,898	1
Equipment	4,439	-	4,439	4,440	(1)
Other operating expenses	19,047	-	19,047	19,047	-
Indirect cost	<u>10,768</u>	<u>-</u>	<u>10,768</u>	<u>10,768</u>	<u>-</u>
TOTAL EXPENDITURES	<u>163,153</u>	<u>-</u>	<u>163,153</u>	<u>163,153</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 LEAD BASED POISONING (033)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 3,823	\$ -	\$ 3,823	\$ 3,823	\$ -
TOTAL REVENUES	<u>3,823</u>	<u>-</u>	<u>3,823</u>	<u>3,823</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	3,823	-	3,823	3,823	-
TOTAL EXPENDITURES	<u>3,823</u>	<u>-</u>	<u>3,823</u>	<u>3,823</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 ADMINISTRATION CADRE (043)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Outpatient Medicaid fees	\$ 122	\$ -	\$ 122	\$ -	\$ 122
Medicaid DSPS	1,583	-	1,583	-	1,583
Intra-interagency transactions	559	-	559	559	-
Grant in aid	<u>48,936</u>	<u>-</u>	<u>48,936</u>	<u>48,936</u>	<u>-</u>
TOTAL REVENUES	<u>51,200</u>	<u>-</u>	<u>51,200</u>	<u>49,495</u>	<u>1,705</u>
EXPENDITURES					
Salaries and fringe	41,086	-	41,086	41,086	-
Other operating expenses	21,345	(16,973)	4,372	4,372	-
Indirect cost	<u>4,037</u>	<u>-</u>	<u>4,037</u>	<u>4,037</u>	<u>-</u>
TOTAL EXPENDITURES	<u>66,468</u>	<u>(16,973)</u>	<u>49,495</u>	<u>49,495</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(15,268)	16,973	1,705	-	1,705
FUND BALANCE, BEGINNING OF YEAR	<u>16,973</u>	<u>(16,973)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,705</u>	<u>\$ -</u>	<u>\$ 1,705</u>	<u>\$ -</u>	<u>\$ 1,705</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 HIV/AIDS SUBSTANCE ABUSE (044)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 53,470	\$ -	\$ 53,470	\$ 53,470	\$ -
Prior year program income	-	1,850	1,850	1,850	-
Intra-interagency transactions	3,536	-	3,536	3,536	-
Non-qualifying donations	2,000	-	2,000	-	2,000
TOTAL REVENUES	<u>59,006</u>	<u>1,850</u>	<u>60,856</u>	<u>58,856</u>	<u>2,000</u>
EXPENDITURES					
Salaries and fringe	46,609	-	46,609	46,609	-
Equipment	589	-	589	589	-
Other operating expenses	7,920	-	7,920	7,920	-
Indirect cost	3,738	-	3,738	3,738	-
TOTAL EXPENDITURES	<u>58,856</u>	<u>-</u>	<u>58,856</u>	<u>58,856</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES					
FUND BALANCE, BEGINNING OF YEAR	3,857	-	3,857	-	3,857
PRIOR YEAR PROGRAM INCOME	<u>-</u>	<u>(1,850)</u>	<u>(1,850)</u>	<u>-</u>	<u>(1,850)</u>
FUND BALANCE, END OF YEAR	<u>\$ 4,007</u>	<u>\$ -</u>	<u>\$ 4,007</u>	<u>\$ -</u>	<u>\$ 4,007</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 ADMINISTRATION DISTRICT RENT (054)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 90,813	\$ -	\$ 90,813	\$ 90,813	\$ -
TOTAL REVENUES	<u>90,813</u>	<u>-</u>	<u>90,813</u>	<u>90,813</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	<u>90,813</u>	<u>-</u>	<u>90,813</u>	<u>90,813</u>	<u>-</u>
TOTAL EXPENDITURES	<u>90,813</u>	<u>-</u>	<u>90,813</u>	<u>90,813</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 TASK FORCE FOR THE HOMELESS (055)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Qualifying contracts	\$ 308,431	\$ -	\$ 308,431	\$ 321,000	\$ (12,569)
TOTAL REVENUES	<u>308,431</u>	<u>-</u>	<u>308,431</u>	<u>321,000</u>	<u>(12,569)</u>
EXPENDITURES					
Salaries and fringe	195,831	-	195,831	195,831	-
Equipment	6,909	-	6,909	7,107	(198)
Other operating expenses	87,256	-	87,256	98,870	(11,614)
Indirect cost	18,435	-	18,435	19,192	(757)
TOTAL EXPENDITURES	<u>308,431</u>	<u>-</u>	<u>308,431</u>	<u>321,000</u>	<u>(12,569)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 BREAST TEST AND MORE (056)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra-interagency transactions	\$ 1,263	\$ -	\$ 1,263	\$ 1,263	\$ -
Grant in aid	<u>225,325</u>	<u>-</u>	<u>225,325</u>	<u>225,325</u>	<u>-</u>
TOTAL REVENUES	<u>226,588</u>	<u>-</u>	<u>226,588</u>	<u>226,588</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	39,340	-	39,340	39,339	1
Other operating expenses	177,611	-	177,611	177,612	(1)
Indirect cost	<u>9,637</u>	<u>-</u>	<u>9,637</u>	<u>9,637</u>	<u>-</u>
TOTAL EXPENDITURES	<u>226,588</u>	<u>-</u>	<u>226,588</u>	<u>226,588</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 IMMUNIZATION (066)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 67,581	\$ -	\$ 67,581	\$ 67,581	\$ -
TOTAL REVENUES	<u>67,581</u>	<u>-</u>	<u>67,581</u>	<u>67,581</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	2,243	-	2,243	2,243	-
Other operating expenses	26,381	-	26,381	26,381	-
Intra/inter agency transaction	36,017	-	36,017	36,017	-
Indirect costs	2,940	-	2,940	2,940	-
TOTAL EXPENDITURES	<u>67,581</u>	<u>-</u>	<u>67,581</u>	<u>67,581</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 ORAL HEALTH (076)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 85,000	\$ -	\$ 85,000	\$ 85,000	\$ -
Prior year income	-	1,085	1,085	1,084	1
Intra-interagency transactions	1,164	-	1,164	1,164	-
TOTAL REVENUES	<u>86,164</u>	<u>1,085</u>	<u>87,249</u>	<u>87,248</u>	<u>1</u>
EXPENDITURES					
Salaries and fringe	53,154	-	53,154	53,153	1
Equipment	329	-	329	329	-
Other operating expenses	38,740	(11,527)	27,213	27,213	-
Indirect cost	6,553	-	6,553	6,553	-
TOTAL EXPENDITURES	<u>98,776</u>	<u>(11,527)</u>	<u>87,249</u>	<u>87,248</u>	<u>1</u>
EXCESS REVENUES OVER EXPENDITURES	(12,612)	12,612	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>12,612</u>	<u>(12,612)</u>	-	-	-
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 HIV DISTRICT RENT (089)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 6,946	\$ -	\$ 6,946	\$ 6,946	\$ -
TOTAL REVENUES	<u>6,946</u>	<u>-</u>	<u>6,946</u>	<u>6,946</u>	<u>-</u>
EXPENDITURES					
Other Operating	6,946	-	6,946	6,946	-
TOTAL EXPENDITURES	<u>6,946</u>	<u>-</u>	<u>6,946</u>	<u>6,946</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 RYAN WHITE (094)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 216,848	\$ -	\$ 216,848	\$ 216,848	\$ -
Medicaid case management	3,150	-	3,150	-	3,150
Intra-interagency transactions	4,354	-	4,354	4,354	-
Nonqualified local funds	15	-	15	-	15
Prior year program income	-	769	769	769	-
TOTAL REVENUES	<u>224,367</u>	<u>769</u>	<u>225,136</u>	<u>221,971</u>	<u>3,165</u>
EXPENDITURES					
Salaries and fringe	125,785	-	125,785	125,786	(1)
Equipment	6,788	-	6,788	6,788	-
Other operating expenses	74,721	-	74,721	74,721	-
Indirect cost	14,676	-	14,676	14,676	-
TOTAL EXPENDITURES	<u>221,970</u>	<u>-</u>	<u>221,970</u>	<u>221,971</u>	<u>(1)</u>
EXCESS REVENUES OVER EXPENDITURES	2,397	769	3,166	-	3,166
FUND BALANCE, BEGINNING OF YEAR	31,764	-	31,764	-	31,764
PRIOR YEAR PROGRAM INCOME	-	(769)	(769)	-	(769)
FUND BALANCE, END OF YEAR	<u>\$ 34,161</u>	<u>\$ -</u>	<u>\$ 34,161</u>	<u>\$ -</u>	<u>\$ 34,161</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 EARLY INTERVENTION (112)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 450,150	\$ -	\$ 450,150	\$ 450,150	\$ -
Intra-interagency transactions	6,918	-	6,918	6,918	-
Nonqualified local funds	1,048	-	1,048	-	1,048
Prior year program income	-	1,268	1,268	1,268	-
TOTAL REVENUES	<u>458,116</u>	<u>1,268</u>	<u>459,384</u>	<u>458,336</u>	<u>1,048</u>
EXPENDITURES					
Salaries and fringe	260,652	-	260,652	260,653	(1)
Equipment	16,465	-	16,465	16,465	-
Other operating expenses	156,862	(7,532)	149,330	149,329	1
Indirect cost	31,889	-	31,889	31,889	-
TOTAL EXPENDITURES	<u>465,868</u>	<u>(7,532)</u>	<u>458,336</u>	<u>458,336</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(7,752)	8,800	1,048	-	1,048
FUND BALANCE, BEGINNING OF YEAR	11,114	(7,532)	3,582	-	3,582
PRIOR YEAR PROGRAM INCOME	-	(1,268)	(1,268)	-	(1,268)
FUND BALANCE, END OF YEAR	<u>\$ 3,362</u>	<u>\$ -</u>	<u>\$ 3,362</u>	<u>\$ -</u>	<u>\$ 3,362</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CARDIOVASCULAR HEALTH (119)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 13,728	\$ -	\$ 13,728	\$ 13,728	\$ -
TOTAL REVENUES	<u>13,728</u>	<u>-</u>	<u>13,728</u>	<u>13,728</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	13,125	(100)	13,025	13,025	-
Indirect cost	<u>703</u>	<u>-</u>	<u>703</u>	<u>703</u>	<u>-</u>
TOTAL EXPENDITURES	<u>13,828</u>	<u>(100)</u>	<u>13,728</u>	<u>13,728</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(100)	100	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>100</u>	<u>(100)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 TEEN PREGNANCY PREVENTION (130)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 1,700	\$ -	\$ 1,700	\$ 1,700	\$ -
TOTAL REVENUES	<u>1,700</u>	<u>-</u>	<u>1,700</u>	<u>1,700</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	1,700	-	1,700	1,700	-
TOTAL EXPENDITURES	<u>1,700</u>	<u>-</u>	<u>1,700</u>	<u>1,700</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 HYPERTENSION (170)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 13,000	\$ -	\$ 13,000	\$ 13,000	\$ -
TOTAL REVENUES	<u>13,000</u>	<u>-</u>	<u>13,000</u>	<u>13,000</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	12,091	-	12,091	12,090	1
Other operating expenses	5,065	(4,995)	70	70	-
Indirect costs	839	-	839	840	(1)
TOTAL EXPENDITURES	<u>17,995</u>	<u>(4,995)</u>	<u>13,000</u>	<u>13,000</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(4,995)	4,995	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>4,995</u>	<u>(4,995)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 DISTRICT OPERATIONS (195)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Non-qualifying contracts	\$ 1,112,228	\$ -	\$ 1,112,228	\$ 1,112,227	\$ 1
TOTAL REVENUES	<u>1,112,228</u>	<u>-</u>	<u>1,112,228</u>	<u>1,112,227</u>	<u>1</u>
EXPENDITURES					
Salaries and fringe	863,269	-	863,269	863,268	1
Equipment	22,968	-	22,968	22,968	-
Other operating expenses	<u>252,059</u>	<u>(26,068)</u>	<u>225,991</u>	<u>225,991</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,138,296</u>	<u>(26,068)</u>	<u>1,112,228</u>	<u>1,112,227</u>	<u>1</u>
EXCESS REVENUES OVER EXPENDITURES	(26,068)	26,068	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>26,068</u>	<u>(26,068)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 IMMUNIZATION PHBG (200)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 31,534	\$ -	\$ 31,534	\$ 31,534	\$ -
TOTAL REVENUES	<u>31,534</u>	<u>-</u>	<u>31,534</u>	<u>31,534</u>	<u>-</u>
EXPENDITURES					
Salaries and Fringes	7,347	-	7,347	7,347	-
Other operating	234	-	234	234	-
Intra / inter agency transactions	22,802	-	22,802	22,802	-
Indirect Costs	<u>1,151</u>	<u>-</u>	<u>1,151</u>	<u>1,151</u>	<u>-</u>
TOTAL EXPENDITURES	<u>31,534</u>	<u>-</u>	<u>31,534</u>	<u>31,534</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 TEEN CENTER YOUTH DEVELOPMENT (238)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 60,732	\$ -	\$ 60,732	\$ 60,732	\$ -
TOTAL REVENUES	<u>60,732</u>	<u>-</u>	<u>60,732</u>	<u>60,732</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	29,507	-	29,507	29,508	(1)
Equipment	1,302	-	1,302	1,302	-
Other operating expenses	25,511	-	25,511	25,510	1
Indirect	4,412	-	4,412	4,412	-
TOTAL EXPENDITURES	<u>60,732</u>	<u>-</u>	<u>60,732</u>	<u>60,732</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>1,321</u>	<u>-</u>	<u>1,321</u>	<u>-</u>	<u>1,321</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,321</u>	<u>\$ -</u>	<u>\$ 1,321</u>	<u>\$ -</u>	<u>\$ 1,321</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 WEST NILE VIRUS EPI (243)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Non-qualify local funds	\$ 70,668	\$ -	\$ 70,668	\$ 70,668	\$ -
Prior year program income	<u>-</u>	<u>21,798</u>	<u>21,798</u>	<u>21,798</u>	<u>-</u>
TOTAL REVENUES	<u>70,668</u>	<u>21,798</u>	<u>92,466</u>	<u>92,466</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	88,743	-	88,743	88,743	-
Indirect cost	<u>3,723</u>	<u>-</u>	<u>3,723</u>	<u>3,723</u>	<u>-</u>
TOTAL EXPENDITURES	<u>92,466</u>	<u>-</u>	<u>92,466</u>	<u>92,466</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(21,798)	21,798	-	-	-
FUND BALANCE, BEGINNING OF YEAR	21,798	-	21,798	-	21,798
PRIOR YEAR PROGRAM INCOME	<u>-</u>	<u>(21,798)</u>	<u>(21,798)</u>	<u>-</u>	<u>(21,798)</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 EPI CAPACITY (245)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 57,051	\$ -	\$ 57,051	\$ 57,051	\$ -
TOTAL REVENUES	<u>57,051</u>	<u>-</u>	<u>57,051</u>	<u>57,051</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	51,676	-	51,676	51,675	1
Other operating expenses	1,836	-	1,836	1,837	(1)
Indirect cost	3,539	-	3,539	3,539	-
TOTAL EXPENDITURES	<u>57,051</u>	<u>-</u>	<u>57,051</u>	<u>57,051</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 PH EMERGENCY PREPAREDNESS PROGRAM (247)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 48,936	\$ -	\$ 48,936	\$ 48,936	\$ -
TOTAL REVENUES	<u>48,936</u>	<u>-</u>	<u>48,936</u>	<u>48,936</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	35,934	-	35,934	35,935	(1)
Equipment	700	-	700	700	-
Other operating expenses	8,600	-	8,600	8,599	1
Indirect cost	3,702	-	3,702	3,702	-
TOTAL EXPENDITURES	<u>48,936</u>	<u>-</u>	<u>48,936</u>	<u>48,936</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 PREVENT HIV IN CORRECTIONS (269)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 32,400	\$ -	\$ 32,400	\$ 32,400	\$ -
Intrainteragency transactions	<u>766</u>	<u>-</u>	<u>766</u>	<u>766</u>	<u>-</u>
TOTAL REVENUES	<u>33,166</u>	<u>-</u>	<u>33,166</u>	<u>33,166</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	27,589	-	27,589	27,589	-
Other operating expenses	3,225	-	3,225	3,225	-
Indirect cost	<u>2,352</u>	<u>-</u>	<u>2,352</u>	<u>2,352</u>	<u>-</u>
TOTAL EXPENDITURES	<u>33,166</u>	<u>-</u>	<u>33,166</u>	<u>33,166</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 EPI CAPACITY ADDITIONAL (280)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
TOTAL REVENUES	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
EXPENDITURES					
Salaries & fringe	4,227	-	4,227	4,226	1
Other operating expenses	9,630	(76)	9,554	9,555	(1)
Indirect cost	1,219	-	1,219	1,219	-
TOTAL EXPENDITURES	<u>15,076</u>	<u>(76)</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(76)	76	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>76</u>	<u>(76)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CHILDREN FIRST DEVELOPMENTAL SPECIALIST (298)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	42,128	-	42,128	42,128	-
TOTAL REVENUES	42,128	-	42,128	42,128	-
EXPENDITURES					
Salaries and fringe	32,963	-	32,963	32,963	-
Other operating expenses	9,165	-	9,165	9,165	-
TOTAL EXPENDITURES	42,128	-	42,128	42,128	-
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-	-
FUND BALANCE, END OF YEAR	-	-	-	-	-

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LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 WIC COUNTY COST POOL (301)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 1,476,457	\$ -	\$ 1,476,457	\$ 1,476,457	\$ -
TOTAL REVENUES	<u>1,476,457</u>	<u>-</u>	<u>1,476,457</u>	<u>1,476,457</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	1,321,875	-	1,321,875	1,321,875	-
Other operating expenses	14,424	-	14,424	14,424	-
Intra/inter agency transactions	140,158	-	140,158	140,158	-
TOTAL EXPENDITURES	<u>1,476,457</u>	<u>-</u>	<u>1,476,457</u>	<u>1,476,457</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>15,484</u>	<u>-</u>	<u>15,484</u>	<u>-</u>	<u>15,484</u>
FUND BALANCE, END OF YEAR	<u>\$ 15,484</u>	<u>\$ -</u>	<u>\$ 15,484</u>	<u>\$ -</u>	<u>\$ 15,484</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 YOUTH DEVELOPMENT COORDINATOR (306)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra/interagency transations	\$ 5,474	\$ -	\$ 5,474	\$ 5,474	\$ -
Grant in aid	<u>70,000</u>	<u>-</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
TOTAL REVENUES	<u>75,474</u>	<u>-</u>	<u>75,474</u>	<u>75,474</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	57,241	-	57,241	57,240	1
Equipment	776	-	776	776	-
Other operating expenses	13,209	-	13,209	13,210	(1)
Indirect cost	<u>4,248</u>	<u>-</u>	<u>4,248</u>	<u>4,248</u>	<u>-</u>
TOTAL EXPENDITURES	<u>75,474</u>	<u>-</u>	<u>75,474</u>	<u>75,474</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 BREASTFEED PEER COUNCIL (329)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 32,309	\$ -	\$ 32,309	\$ 42,578	\$ (10,269)
TOTAL REVENUES	<u>32,309</u>	<u>-</u>	<u>32,309</u>	<u>42,578</u>	<u>(10,269)</u>
EXPENDITURES					
Salaries and fringe	18,908	-	18,908	28,156	(9,248)
Other operating expenses	11,549	-	11,549	12,570	(1,021)
Indirect cost	<u>1,852</u>	<u>-</u>	<u>1,852</u>	<u>1,852</u>	<u>-</u>
TOTAL EXPENDITURES	<u>32,309</u>	<u>-</u>	<u>32,309</u>	<u>42,578</u>	<u>(10,269)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 GA ADD ASTHMA/STATE PER (330)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 6,375	\$ -	\$ 6,375	\$ 6,375	\$ -
TOTAL REVENUES	<u>6,375</u>	<u>-</u>	<u>6,375</u>	<u>6,375</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	6,209	-	6,209	6,210	(1)
Indirect cost	166	-	166	165	1
TOTAL EXPENDITURES	<u>6,375</u>	<u>-</u>	<u>6,375</u>	<u>6,375</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 COMMON HEALTH AWARENESS (344)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 56,167	\$ -	\$ 56,167	\$ 6,375	\$ 49,792
TOTAL REVENUES	<u>56,167</u>	<u>-</u>	<u>56,167</u>	<u>6,375</u>	<u>49,792</u>
EXPENDITURES					
Other operating expenses	54,815	-	54,815	6,210	48,605
Indirect cost	<u>1,352</u>	<u>-</u>	<u>1,352</u>	<u>165</u>	<u>1,187</u>
TOTAL EXPENDITURES	<u>56,167</u>	<u>-</u>	<u>56,167</u>	<u>6,375</u>	<u>49,792</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 RYAN WHITE III (362)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Other federal funds	\$ 110,022	\$ -	\$ 110,022	\$ 539,574	\$ (429,552)
Intra/interagency transactions	18,424	-	18,424	18,424	-
Outpatient Medicaid fees	6,459	-	6,459	-	6,459
Outpatient client fees	1,611	-	1,611	-	1,611
Medicaid - DSPS	2,045	-	2,045	-	2,045
Outpatient Medicare fees	-	-	-	-	-
Medicaid case management	1,890	-	1,890	-	1,890
Nurse practitioner fees	15,391	-	15,391	-	15,391
Non-qualifying local funds	2,656	-	2,656	-	2,656
TOTAL REVENUES	<u>158,498</u>	<u>-</u>	<u>158,498</u>	<u>557,998</u>	<u>(399,500)</u>
EXPENDITURES					
Salaries and fringe	107,952	-	107,952	441,992	(334,040)
Equipment	2,680	-	2,680	2,681	(1)
Other operating expenses	9,859	-	9,859	95,220	(85,361)
Indirect cost	7,955	-	7,955	18,105	(10,150)
TOTAL EXPENDITURES	<u>128,446</u>	<u>-</u>	<u>128,446</u>	<u>557,998</u>	<u>(429,552)</u>
EXCESS REVENUES OVER EXPENDITURES	30,052	-	30,052	-	30,052
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 30,052</u>	<u>\$ -</u>	<u>\$ 30,052</u>	<u>\$ -</u>	<u>\$ 30,052</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 RYAN WHITE III (384)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Other federal funds	\$ 537,897	\$ -	\$ 537,897	\$ 428,512	\$ 109,385
Prior year program income	<u>-</u>	<u>30,866</u>	<u>30,866</u>	<u>30,866</u>	<u>-</u>
TOTAL REVENUES	<u>537,897</u>	<u>30,866</u>	<u>568,763</u>	<u>459,378</u>	<u>109,385</u>
EXPENDITURES					
Salaries and fringe	336,615	-	336,615	336,614	1
Equipment	1,537	-	1,537	1,537	-
Other operating expenses	86,020	-	86,020	86,021	(1)
Indirect cost	<u>35,206</u>	<u>-</u>	<u>35,206</u>	<u>35,206</u>	<u>-</u>
TOTAL EXPENDITURES	<u>459,378</u>	<u>-</u>	<u>459,378</u>	<u>459,378</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	78,519	30,866	109,385	-	109,385
FUND BALANCE, BEGINNING OF YEAR	(80,922)	-	(80,922)	-	(80,922)
PRIOR YEAR PROGRAM INCOME	<u>-</u>	<u>(30,866)</u>	<u>(30,866)</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ (2,403)</u>	<u>\$ -</u>	<u>\$ (2,403)</u>	<u>\$ -</u>	<u>\$ (2,403)</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 BABY LUV INFANT MORTALITY REDUCTION (385)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -
TOTAL REVENUES	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	39,857	-	39,857	39,858	(1)
Other operating expenses	7,223	-	7,223	7,222	1
Indirect cost	2,920	-	2,920	2,920	-
TOTAL EXPENDITURES	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING (401)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Family planning fees	\$ 25,982	\$ -	\$ 25,982	\$ -	\$ 25,982
Grant in aid	603,914	-	603,914	603,914	-
Intra/interagency transactions	3,324	-	3,324	3,324	-
Outpatient Medicaid fees	132,332	-	132,332	-	132,332
Prior year program income	-	129,653	129,653	129,651	2
TOTAL REVENUES	<u>765,552</u>	<u>129,653</u>	<u>895,205</u>	<u>736,889</u>	<u>158,316</u>
EXPENDITURES					
Salaries and fringe	557,033	-	557,033	557,033	-
Other operating expenses	131,885	(5,832)	126,053	126,052	1
Indirect cost	53,803	-	53,803	53,804	(1)
TOTAL EXPENDITURES	<u>742,721</u>	<u>(5,832)</u>	<u>736,889</u>	<u>736,889</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	22,831	135,485	158,316	-	158,316
FUND BALANCE, BEGINNING OF YEAR	135,485	(5,832)	129,653	-	129,653
PRIOR YEAR PROGRAM INCOME	-	(129,653)	(129,653)	-	(129,653)
FUND BALANCE, END OF YEAR	<u>\$ 158,316</u>	<u>\$ -</u>	<u>\$ 158,316</u>	<u>\$ -</u>	<u>\$ 158,316</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 DISTRICT EPSDT (404)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra/interagency transactions	\$ 4,665	\$ -	\$ 4,665	\$ 4,665	\$ -
Grant in aid	<u>118,386</u>	<u>-</u>	<u>118,386</u>	<u>118,386</u>	<u>-</u>
TOTAL REVENUES	<u>123,051</u>	<u>-</u>	<u>123,051</u>	<u>123,051</u>	<u>-</u>
EXPENDITURES					
Salary and fringe	104,854	-	104,854	104,854	-
Other operating expenses	9,254	-	9,254	9,254	-
Equipment	925	-	925	925	-
Indirect Costs	<u>8,018</u>	<u>-</u>	<u>8,018</u>	<u>8,018</u>	<u>-</u>
TOTAL EXPENDITURES	<u>123,051</u>	<u>-</u>	<u>123,051</u>	<u>123,051</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 STATE CERVICAL CANCER PROGRAM (405)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 67,344	\$ -	\$ 67,344	\$ 67,344	\$ -
TOTAL REVENUES	<u>67,344</u>	<u>-</u>	<u>67,344</u>	<u>67,344</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	61,683	-	61,683	61,683	-
Indirect cost	<u>5,661</u>	<u>-</u>	<u>5,661</u>	<u>5,661</u>	<u>-</u>
TOTAL EXPENDITURES	<u>67,344</u>	<u>-</u>	<u>67,344</u>	<u>67,344</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CP CMS CLINIC (409)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 623,565	\$ -	\$ 623,565	\$ 623,565	\$ -
Prior year program income	-	154	154	154	-
Medicaid case management	3,650	-	3,650	1,126	2,524
Medicaid DSPS	346	-	346	-	346
Outpatient Medicaid fees	144	-	144	-	144
TOTAL REVENUES	627,705	154	627,859	624,845	3,014
EXPENDITURES					
Salaries and fringe	326,843	-	326,843	326,843	-
Equipment	5,402	-	5,402	5,402	-
Other operating expenses	265,135	(15,018)	250,117	250,116	1
Indirect cost	42,484	-	42,484	42,484	-
TOTAL EXPENDITURES	639,864	(15,018)	624,846	624,845	1
EXCESS REVENUES OVER EXPENDITURES					
	(12,159)	15,172	3,013	-	3,013
FUND BALANCE, BEGINNING OF YEAR					
	15,436	(15,018)	418	-	418
PRIOR YEAR PROGRAM INCOME					
	-	(154)	(154)	-	(154)
FUND BALANCE, END OF YEAR					
	<u>\$ 3,277</u>	<u>\$ -</u>	<u>\$ 3,277</u>	<u>\$ -</u>	<u>\$ 3,277</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 REDUCE TOBACCO USE (417)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
TOTAL REVENUES	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	13,875	-	13,875	13,875	-
Indirect cost	<u>1,125</u>	<u>-</u>	<u>1,125</u>	<u>1,125</u>	<u>-</u>
TOTAL EXPENDITURES	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 SHELTER PLUS CARE (444)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Nonqualify local funds	\$ 51,913	\$ -	\$ 51,913	\$ 51,913	\$ -
Nonqualify contracts	155,136	-	155,136	253,102	(97,966)
Other state funds	<u>10,860</u>	<u>-</u>	<u>10,860</u>	<u>10,860</u>	<u>-</u>
TOTAL REVENUES	<u>217,909</u>	<u>-</u>	<u>217,909</u>	<u>315,875</u>	<u>(97,966)</u>
EXPENDITURES					
Other operating expenses	207,273	-	207,273	305,015	(97,742)
Indirect costs	<u>10,860</u>	<u>-</u>	<u>10,860</u>	<u>10,860</u>	<u>-</u>
TOTAL EXPENDITURES	<u>218,133</u>	<u>-</u>	<u>218,133</u>	<u>315,875</u>	<u>(97,742)</u>
EXCESS REVENUES OVER EXPENDITURES	(224)	-	(224)	-	(224)
FUND BALANCE, BEGINNING OF YEAR	<u>3,206</u>	<u>-</u>	<u>3,206</u>	<u>-</u>	<u>3,206</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,982</u>	<u>\$ -</u>	<u>\$ 2,982</u>	<u>\$ -</u>	<u>\$ 2,982</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CARDIOVASCULAR HEALTH (448)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 22,961	\$ -	\$ 22,961	\$ 22,961	\$ -
TOTAL REVENUES	<u>22,961</u>	<u>-</u>	<u>22,961</u>	<u>22,961</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	20,409	-	20,409	20,410	(1)
Equipment	1,237	-	1,237	1,236	1
Indirect costs	1,315	-	1,315	1,315	-
TOTAL EXPENDITURES	<u>22,961</u>	<u>-</u>	<u>22,961</u>	<u>22,961</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 OUTPATIENT UNHSI (460)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 25,612	\$ -	\$ 25,612	\$ 25,612	\$ -
Prior year income	-	53	53	53	-
Outpatient Medicaid fees	53	-	53	-	53
TOTAL REVENUES	<u>25,665</u>	<u>53</u>	<u>25,718</u>	<u>25,665</u>	<u>53</u>
EXPENDITURES					
Salaries and fringe	19,227	-	19,227	19,227	-
Other operating expenses	5,949	(1,252)	4,697	4,697	-
Indirect cost	1,741	-	1,741	1,741	-
TOTAL EXPENDITURES	<u>26,917</u>	<u>(1,252)</u>	<u>25,665</u>	<u>25,665</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(1,252)	1,305	53	-	53
FUND BALANCE, BEGINNING OF YEAR	1,305	(1,252)	53	-	53
PRIOR YEAR PROGRAM INCOME	-	(53)	(53)	-	(53)
FUND BALANCE, END OF YEAR	<u>\$ 53</u>	<u>\$ -</u>	<u>\$ 53</u>	<u>\$ -</u>	<u>\$ 53</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 OUTPATIENT UNHSI AUDIO (461)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 45,441	\$ -	\$ 45,441	\$ 45,441	\$ -
TOTAL REVENUES	<u>45,441</u>	<u>-</u>	<u>45,441</u>	<u>45,441</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	32,739	-	32,739	32,740	(1)
Equipment	779	-	779	779	-
Other operating expenses	9,029	-	9,029	9,028	1
Indirect cost	<u>2,894</u>	<u>-</u>	<u>2,894</u>	<u>2,894</u>	<u>-</u>
TOTAL EXPENDITURES	<u>45,441</u>	<u>-</u>	<u>45,441</u>	<u>45,441</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 STATE BREAST AND CERVICAL CANCER (464)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 101,250	\$ -	\$ 101,250	\$ 101,250	\$ -
TOTAL REVENUES	<u>101,250</u>	<u>-</u>	<u>101,250</u>	<u>101,250</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	94,394	-	94,394	94,394	-
Indirect cost	<u>6,856</u>	<u>-</u>	<u>6,856</u>	<u>6,856</u>	<u>-</u>
TOTAL EXPENDITURES	<u>101,250</u>	<u>-</u>	<u>101,250</u>	<u>101,250</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 TOBACCO USE PREVENTION (466)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra/interagency transactions	\$ 2,234	\$ -	\$ 2,234	\$ 2,234	\$ -
Grant in aid	65,000	-	65,000	65,000	-
TOTAL REVENUES	<u>67,234</u>	<u>-</u>	<u>67,234</u>	<u>67,234</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	51,568	-	51,568	51,569	(1)
Other operating expenses	8,994	-	8,994	8,993	1
Equipment	2,285	-	2,285	2,285	-
Indirect cost	4,387	-	4,387	4,387	-
TOTAL EXPENDITURES	<u>67,234</u>	<u>-</u>	<u>67,234</u>	<u>67,234</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 PHEP (498)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 339,662	\$ -	\$ 339,662	\$ 374,388	\$ (34,726)
TOTAL REVENUES	<u>339,662</u>	<u>-</u>	<u>339,662</u>	<u>374,388</u>	<u>(34,726)</u>
EXPENDITURES					
Salaries	228,794	-	228,794	256,794	(28,000)
Equipment	10,069	-	10,069	10,347	(278)
Other operating expenses	74,841	-	74,841	81,040	(6,199)
Indirect cost	25,958	-	25,958	26,207	(249)
TOTAL EXPENDITURES	<u>339,662</u>	<u>-</u>	<u>339,662</u>	<u>374,388</u>	<u>(34,726)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 PARINATAL PLANNING (502)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra-interagency transactions	\$ 1,637	\$ -	\$ 1,637	\$ 1,637	\$ -
Grant in aid	<u>65,000</u>	<u>-</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>
TOTAL REVENUES	<u>66,637</u>	<u>-</u>	<u>66,637</u>	<u>66,637</u>	<u>-</u>
EXPENDITURES					
Salaries	59,804	-	59,804	59,804	-
Other operating expenses	2,482	-	2,482	2,482	-
Indirect cost	<u>4,351</u>	<u>-</u>	<u>4,351</u>	<u>4,351</u>	<u>-</u>
TOTAL EXPENDITURES	<u>66,637</u>	<u>-</u>	<u>66,637</u>	<u>66,637</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 INFANTS AND TODDLERS WITH DISABILITIES (543)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 667,895	\$ -	\$ 667,895	\$ 667,895	\$ -
Prior year program income	-	68,226	68,226	68,225	1
Private insurance	1,111	-	1,111	370	741
Outpatient Medicaid fees	<u>38,056</u>	<u>-</u>	<u>38,056</u>	<u>-</u>	<u>38,056</u>
TOTAL REVENUES	<u>707,062</u>	<u>68,226</u>	<u>775,288</u>	<u>736,490</u>	<u>38,798</u>
EXPENDITURES					
Salaries and fringe	514,503	-	514,503	514,503	-
Equipment	3,809	-	3,809	3,809	-
Other operating expenses	157,245	-	157,245	157,246	(1)
Indirect cost	<u>60,933</u>	<u>-</u>	<u>60,933</u>	<u>60,932</u>	<u>1</u>
TOTAL EXPENDITURES	<u>736,490</u>	<u>-</u>	<u>736,490</u>	<u>736,490</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(29,428)	68,226	38,798	-	38,798
FUND BALANCE, BEGINNING OF YEAR	20,934	-	20,934	-	20,934
Transfer In	47,292	-	47,292	-	47,292
PRIOR YEAR PROGRAM INCOME	<u>-</u>	<u>(68,226)</u>	<u>(68,226)</u>	<u>-</u>	<u>(68,226)</u>
FUND BALANCE, END OF YEAR	<u>\$ 38,798</u>	<u>\$ -</u>	<u>\$ 38,798</u>	<u>\$ -</u>	<u>\$ 38,798</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING EXPANSION (547)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 26,256	\$ -	\$ 26,256	\$ 26,257	\$ (1)
TOTAL REVENUES	<u>26,256</u>	<u>-</u>	<u>26,256</u>	<u>26,257</u>	<u>(1)</u>
EXPENDITURES					
Salaries and fringe	<u>26,256</u>	<u>-</u>	<u>26,256</u>	<u>26,257</u>	<u>(1)</u>
TOTAL EXPENDITURES	<u>26,256</u>	<u>-</u>	<u>26,256</u>	<u>26,257</u>	<u>(1)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CHILDHOOD ASTHMA PROGRAM (552)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Non-Qualifying local funds	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 75,000
Intra/interagency transactions	3,613	-	3,613	3,613	-
Prior year program income	-	48,240	48,240	123,240	(75,000)
TOTAL REVENUES	78,613	48,240	126,853	126,853	-
EXPENDITURES					
Salaries and fringe	57,112	-	57,112	57,113	(1)
Other operating expenses	63,192	-	63,192	63,191	1
Indirect cost	6,549	-	6,549	6,549	-
TOTAL EXPENDITURES	126,853	-	126,853	126,853	-
EXCESS REVENUES OVER EXPENDITURES	(48,240)	48,240	-	-	-
FUND BALANCE, BEGINNING OF YEAR	48,240	-	48,240	-	48,240
PRIOR YEAR PROGRAM INCOME	-	(48,240)	(48,240)	-	(48,240)
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FP DISTRICT CADRE REALIGNMENT (559)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Intra/interagency transactions	\$ 9,028	\$ -	\$ 9,028	\$ 9,028	\$ -
Grant in aid	284,713	-	284,713	284,713	-
TOTAL REVENUES	<u>293,741</u>	<u>-</u>	<u>293,741</u>	<u>293,741</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	272,401	-	272,401	272,401	-
Other operating expenses	2,060	-	2,060	2,060	-
Indirect cost	19,280	-	19,280	19,280	-
TOTAL EXPENDITURES	<u>293,741</u>	<u>-</u>	<u>293,741</u>	<u>293,741</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 HOSPITAL PREPAREDNESS PROGRAM (566)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 60,303	\$ -	\$ 60,303	\$ 65,000	\$ (4,697)
TOTAL REVENUES	<u>60,303</u>	<u>-</u>	<u>60,303</u>	<u>65,000</u>	<u>(4,697)</u>
EXPENDITURES					
Salaries and fringe	49,462	-	49,462	54,159	(4,697)
Equipment	580	-	580	580	-
Other operating expenses	6,717	(1,231)	5,486	5,486	-
Indirect cost	4,775	-	4,775	4,775	-
TOTAL EXPENDITURES	<u>61,534</u>	<u>(1,231)</u>	<u>60,303</u>	<u>65,000</u>	<u>(4,697)</u>
EXCESS REVENUES OVER EXPENDITURES	(1,231)	1,231	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>1,231</u>	<u>(1,231)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 HOSPITAL RESOURCES DEPLOYMENT (567)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant-in-aid	\$ 4,038	\$ -	\$ 4,038	\$ 4,146	\$ (108)
TOTAL REVENUES	<u>4,038</u>	<u>-</u>	<u>4,038</u>	<u>4,146</u>	<u>(108)</u>
EXPENDITURES					
Other operating expenses	4,038	-	4,038	4,146	(108)
TOTAL EXPENDITURES	<u>4,038</u>	<u>-</u>	<u>4,038</u>	<u>4,146</u>	<u>(108)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 H1N1 PHASE 3 MASS VACINE (571)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in Aid	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	4,995	(4,995)	-	-	-
TOTAL EXPENDITURES	<u>4,995</u>	<u>(4,995)</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(4,995)	4,995	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>4,995</u>	<u>(4,995)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 TB COMPREHENSIVE CLINICAL (577)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in Aid	\$ 1,800	\$ -	\$ 1,800	\$ 1,800	\$ -
TOTAL REVENUES	<u>1,800</u>	<u>-</u>	<u>1,800</u>	<u>1,800</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	1,800	-	1,800	1,800	-
TOTAL EXPENDITURES	<u>1,800</u>	<u>-</u>	<u>1,800</u>	<u>1,800</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 BCW/ARRA 2009 PART C EI SYSTEM (579)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in Aid	\$ 120,744	\$ -	\$ 120,744	\$ 120,744	\$ -
TOTAL REVENUES	<u>120,744</u>	<u>-</u>	<u>120,744</u>	<u>120,744</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	98,328	-	98,328	98,328	-
Other operating expenses	<u>22,416</u>	<u>-</u>	<u>22,416</u>	<u>22,416</u>	<u>-</u>
TOTAL EXPENDITURES	<u>120,744</u>	<u>-</u>	<u>120,744</u>	<u>120,744</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	47,292	-	47,292	-	47,292
Transfer Out	<u>(47,292)</u>	<u>-</u>	<u>(47,292)</u>	<u>-</u>	<u>(47,292)</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 GEORGIA CARDIOVASCULAR HEALTH INITIATIVE (584)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in Aid	\$ 146	\$ -	\$ 146	\$ 146	\$ -
TOTAL REVENUES	<u>146</u>	<u>-</u>	<u>146</u>	<u>146</u>	<u>-</u>
EXPENDITURES					
Indirect cost	146	-	146	146	-
TOTAL EXPENDITURES	<u>146</u>	<u>-</u>	<u>146</u>	<u>146</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 WIC DIRECT (643)
 Year Ended June 30, 2012

	GAAP Actual	Difference Between Budget Basis And GAAP	Actual on Budgetary Basis	Budget	Variance With Final Budget Over (Under)
REVENUES					
Grant in aid	\$ 260,339	\$ -	\$ 260,339	\$ 329,054	\$ (68,715)
TOTAL REVENUES	<u>260,339</u>	<u>-</u>	<u>260,339</u>	<u>329,054</u>	<u>(68,715)</u>
EXPENDITURES					
Equipment	28,307	-	28,307	28,307	-
Other operating expenses	131,052	(3,720)	127,332	196,047	(68,715)
Indirect costs	104,700	-	104,700	104,700	-
TOTAL EXPENDITURES	<u>264,059</u>	<u>(3,720)</u>	<u>260,339</u>	<u>329,054</u>	<u>(68,715)</u>
EXCESS REVENUES OVER EXPENDITURES	(3,720)	3,720	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>3,720</u>	<u>(3,720)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF AUDITORS' PROPOSED FINANCIAL SETTLEMENT
Year Ended June 30, 2012

No financial settlement.

See independent auditors' report.

GOVERNMENTAL AUDITING STANDARDS REQUIREMENTS



Fowler, Holley, Rambo & Stalvey, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
BUSINESS CONSULTANTS

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

To the Board of Directors
Lowndes County Board of Health
A Component Unit of Lowndes County

We have audited the financial statements of the governmental activities and each major fund of Lowndes County Board of Health, a component unit of Lowndes County, as of and for the year ended June 30, 2012, which collectively comprise the Lowndes County Board of Health's basic financial statements and have issued our report thereon dated December 28, 2012. We have 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 Lowndes County Board of Health is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Lowndes 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 Lowndes County Board of Health's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Lowndes 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.

To the Board of Directors
Lowndes County Board of Health
Page Two

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lowndes County Board of Health'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*.

This report is intended solely for information and use of management, the Board of Directors, others within the entity, the State of Georgia Department of Community Health and other associated federal organizations and is not intended to be and should not be used by anyone other than these specified parties.

Fowler, Holley, Rambo + Stalvey, P.C.
Fowler, Holley, Rambo & Stalvey, P.C.

Valdosta, Georgia
December 28, 2012

SINGLE AUDIT SECTION



Fowler, Holley, Rambo & Stalvey, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
BUSINESS CONSULTANTS

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INDEPENDENT AUDITORS' 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 Directors
Lowndes County Board of Health
A Component Unit of Lowndes County

Compliance

We have audited Lowndes 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 Lowndes County Board of Health's major federal programs for the year ended June 30, 2012. Lowndes 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 Lowndes County Board of Health's management. Our responsibility is to express an opinion on Lowndes 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 Lowndes 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 Lowndes County Board of Health's compliance with those requirements.

In our opinion, Lowndes 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 Lowndes 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.

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-96-

James E. Folsom, CPA • R. Arden DeLoach, Jr., CPA • B. Scott Taylor, CPA • Robert D. Elliott, CPA • Emily A. Browning, CPA, CFFA
Dustin C. Wilkes, CPA • Tiffany A. Craig, CPA • Betsy C. Smith, CPA • Joanna R. Jenkins, CPA

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To the Board of Directors
Page Two

In planning and performing our audit, we considered Lowndes 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 Lowndes 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 Directors, others within the entity, the State of Georgia Department of Community Health and other associated federal organizations and is not intended to be and should not be used by anyone other than these specified parties.

Fowler, Holley, Rambo & Stalvey, P.C.
Fowler, Holley, Rambo & Stalvey, P.C.

Valdosta, Georgia
December 28, 2012

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

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unqualified
 Internal control over financial reporting
 Material weaknesses identified? _____ Yes X No
 Significant deficiencies identified not
 considered to be material weaknesses? _____ Yes X None reported
 Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs
 Material weaknesses identified? _____ Yes X No
 Significant deficiencies identified not
 considered to be material weaknesses? _____ Yes X None reported

Type of auditor’s report issued on compliance
 for major programs: Unqualified

Any audit findings disclosed that are required to be reported
 in accordance with Circular A-133, Section .511(a)? _____ Yes X No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.557	WIC
84.181	Special Education – Grant for Infants and Families
84.393	ARRA – Children 1 st Development Specialist
93.069	Preparedness & Emergency Response
93.558	Temporary Assistance For Needy Families
93.917	Ryan White
93.917	Ryan White III
93.994	Maternal and Child Health Services Block Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee considered a low risk auditee X Yes _____ No

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

Section II – Financial Statement Findings

No matters were reported

Prior Year Findings and Questioned Cost:

No matters were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

Prior Year Findings and Questioned Cost:

No matters were reported.

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

	Federal CFDA Number	Pass Through Grantor Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Ryan White III (Direct)	93.917		110,022
Ryan White III (Direct)	93.917		459,378
			<u>569,400</u>
Passed through the State Department of Public Health			
		N/A	
Public Health Emergency Preparedness PHEP	93.069 93.069		48,936 339,662
			<u>388,598</u>
Lead Based Poisoning GA Addressing Asthma	93.070 93.070		3,823 6,375
			<u>10,198</u>
TB Comprehensive Clinical TB Course	93.116		<u>1,800</u>
Family Planning Expansion Family Planning - District Cadre Realign	93.217 93.217		26,256 256,242
			<u>282,498</u>
Immunization	93.268		<u>67,581</u>
Breasttest and More Cardiovascular Health Cardiovascular Health Program of Excel Reduce Tobacco Use SHAPP & Cardiovascular Health	93.283 93.283 93.283 93.283 93.283		225,325 13,728 22,961 15,000 146
			<u>277,160</u>
Children's 1st - 2 Teen Center Youth Development Youth Development Coordination Family Planning - TANF	93.558 93.558 93.558 93.558		78,679 60,732 70,000 603,914
			<u>813,325</u>

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

	<u>Federal CFDA Number</u>	<u>Pass Through Grantor Number</u>	<u>Federal Expenditures</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		N/A	
Administration CADRE	93.778		12,136
Administration District Rent	93.778		22,522
EPSDT	93.778		<u>59,193</u>
			<u>93,851</u>
Hospital Preparedness Program	93.889		60,303
Hospital Resource Deployment	93.889		<u>4,038</u>
			<u>64,341</u>
Ryan White	93.917		<u>216,848</u>
HIV/AIDS Substance Abuse	93.940		53,470
Prevent HIV in Corrections	93.940		<u>32,400</u>
			<u>85,870</u>
SHAPP	93.991		13,000
Immunization Action Plan	93.991		<u>31,534</u>
			<u>44,534</u>
Children's 1st - 3	93.994		67,601
Baby LUV Infant Mortality Reduction	93.994		50,000
Perinatal Planning	93.994		65,000
CMS Clinics	93.994		<u>324,254</u>
			<u>506,855</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>\$ 3,422,859</u>

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

	<u>Federal CFDA Number</u>	<u>Pass Through Grantor Number</u>	<u>Federal Expenditures</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed through the State			
Department of Public Health			
Breastfeeding Peer Counseling	10.557	N/A	32,309
WIC	10.557		<u>1,817,485</u>
TOTAL DEPARTMENT OF AGRICULTURE			<u>\$ 1,849,794</u>
U.S. DEPARTMENT OF EDUCATION			
Passed through the State			
Department of Public Health			
Infants and Toddlers w/Disabilities	84.181		<u>\$ 667,895</u>
ARRA - Children 1st Development Specialist	84.393		42,128
ARRA - American Reinvestment Recover Act	84.393		<u>120,744</u>
			<u>162,872</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>\$ 830,767</u>
Total Federal Expenditures			<u>\$ 6,103,420</u>

LOWNDES COUNTY BOARD OF HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
Year Ended June 30, 2012

Notes to the Schedule of Expenditures of Federal Awards

Basis of Presentation

The schedule of expenditures of federal awards included the federal grant activity of Lowndes County Board of Health and is presented on the budgetary 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.

The structure of the Georgia Department of Public Health was changed during the fiscal year and no contract numbers were issued with the master contracts. Public health is now under the Georgia Department of Public Health for the year ending June 30, 2012 and has now moved into their own division, the Georgia Department of Public Health.

See independent auditors' report.

OTHER STATE REQUIREMENTS

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

Passed through the Georgia Department of Public Health	Program Number	Revenue	Expenditures	Due (To) From State
Public Health	001	\$ 1,249,762	\$ 1,249,762	\$ -
WIC Nutrition Education	007	64,959	64,959	-
WIC Breast Feeding	009	15,730	15,730	-
Children 1st - 2	024	78,679	78,679	-
Genetics	027	101,788	101,788	-
Children 1st - 3	029	67,601	67,601	-
Children 1st - 4	030	95,554	95,554	-
TB Case Management	031	157,276	157,276	-
Lead Base Poisoning	033	3,823	3,823	-
Administration CADRE	043	48,936	48,936	-
HIV/Aids Substance Abuse	044	53,470	53,470	-
Administration District Rent	054	90,813	90,813	-
Breastest & More	056	225,325	225,325	-
Immunization	066	67,581	67,581	-
Oral Health	076	85,000	85,000	-
HIV District Rent	089	6,946	6,946	-
Ryan White II	094	216,848	216,848	-
Early Intervention	112	450,150	450,150	-
Cardio Health Prevention	119	13,728	13,728	-
Teen Pregnancy Prevention	130	1,700	1,700	-
Hypertension	170	13,000	13,000	-
Immunization PHGB	200	31,534	31,534	-
Teen Center Youth Development	238	60,732	60,732	-
EPI Capacity	245	57,051	57,051	-
Public Health Emergency Preparedness	247	48,936	48,936	-

See independent auditors' report.

LOWNDES COUNTY BOARD OF HEALTH
 SCHEDULE OF STATE CONTRACTUAL ASSISTANCE - CONTINUED
 Year Ended June 30, 2012

		<u>Revenue</u>	<u>Expenditures</u>	Due (To) From <u>State</u>
Prevent HIV/Correct	269	32,400	32,400	-
EPI Capacity Additional	280	15,000	15,000	-
Children 1st Developmental Specialist	298	42,128	42,128	-
WIC Cost Pool	301	1,476,457	1,476,457	-
Youth Development Coordinator	306	70,000	70,000	-
Breastfeeding Peer Counseling	329	32,309	32,309	-
GA Addressing Asthma	330	6,375	6,375	-
Common Health Awareness	344	56,167	56,167	-
Ryan White III	362	110,022	110,022	-
Ryan White III	384	537,897	537,897	-
Baby Luv Infant Mortality Reduction	385	50,000	50,000	-
Family Planning - TANF	401	603,914	603,914	-
Well Child Outreach EPSDT	404	118,386	118,386	-
State Cervical Cancer	405	67,344	67,344	-
CMS Clinics	409	623,565	623,565	-
Reduce Tobacco Use	417	15,000	15,000	-
Shelter Plus Care	444	10,860	10,860	-
Cardio Health Program of Excellence	448	22,961	22,961	-
Outpatient UNHSI	460	25,612	25,612	-
Outpatient UNHSI Audio	461	45,441	45,441	-
State Breast & Cervical Cancer	464	101,250	101,250	-
Health Promotion Initiative	466	65,000	65,000	-
PHEP	498	339,662	339,662	-
Perinatal Planning	502	65,000	65,000	-
Infants & Toddlers w/Disabilities	543	667,895	667,895	-
Family Planning Expansion	547	26,256	26,256	-
Family Planning CADRE	559	284,713	284,713	-
HPP	566	60,303	60,303	-
Hospital Resource Deployment	567	4,038	4,038	-
TB Comprehensive Clinical TB Course	577	1,800	1,800	-
BCW/ARRA of 2009	579	120,744	120,744	-
SHAPP & Cardio Health Initiative	584	146	146	-
WIC Direct	643	260,339	260,339	-
		<u>260,339</u>	<u>260,339</u>	<u>-</u>
Total		<u>\$ 9,265,906</u>	<u>\$ 9,265,906</u>	<u>\$ -</u>

See independent auditors' report.