

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

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

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities and each major fund of Ware County Board of Health, a component unit of Ware 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 Ware 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 Ware 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 February 18, 2013 on our consideration of Ware 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.

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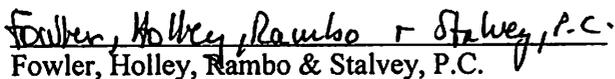
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To the Board of Directors
Ware County Board of Health
A Component Unit of Ware County

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 Ware 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.

Valdosta, Georgia
February 18, 2013

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

The discussion and analysis of Ware County Board of Health's financial performance provides an overview of the Board of Health's financial activities for the year ended June 30, 2012. 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 increased by \$642,213.

At year end the Board of Health's governmental funds reported an ending fund balance of \$1,332,666 in the General Fund with \$564,916 restricted as prior year program income for the next year and an ending fund balance of \$661,360 in the Special Programs Fund with \$316,882 reserved as prior year program income for the next year and \$344,478 restricted for special programs.

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 long-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. 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.

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

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.

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

The Board of Health as a Whole

The following table reflects the condensed Statement of Net Assets:

	<u>Governmental Activities</u>		<u>Percentage</u>
	<u>2012</u>	<u>2011</u>	<u>Change</u>
			<u>2011-2012</u>
Assets			
Current and Other Assets	\$ 2,538,192	\$ 2,181,384	16.36%
Capital Assets, Net	<u>2,047,967</u>	<u>1,392,515</u>	47.07%
Total Assets	<u>4,586,159</u>	<u>3,573,899</u>	<u>28.32%</u>
Liabilities			
Current and Other Liabilities	<u>1,156,879</u>	<u>786,832</u>	47.03%
Total Liabilities	<u>1,156,879</u>	<u>786,832</u>	<u>47.03%</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	2,047,967	1,392,515	47.07%
Restricted	1,226,276	927,918	32.15%
Unrestricted	<u>155,037</u>	<u>466,634</u>	-66.78%
Total Net Assets	<u>\$ 3,429,280</u>	<u>\$ 2,787,067</u>	<u>23.04%</u>

The Board of Health's net assets increased \$642,213 from \$2,787,067 to \$3,429,280. The Board of Health's unrestricted net assets are \$155,037.

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

	<u>Governmental Activities</u>		<u>Percentage</u>
	<u>2012</u>	<u>2011</u>	<u>Change</u>
			<u>2011-2012</u>
Revenues			
Program Revenues			
Charges for Services	\$ 887,711	\$ 945,224	-6.08%
Operating Grants and Contributions	<u>15,967,131</u>	<u>16,855,268</u>	-5.27%
Total Program Revenues	<u>16,854,842</u>	<u>17,800,492</u>	<u>-5.31%</u>
General Revenues			
General Revenues	-	-	0%
Total General Revenues	-	-	0%
Total Revenues	<u>16,854,842</u>	<u>17,800,492</u>	<u>-5.31%</u>
Program Expenses			
Health	<u>16,212,629</u>	<u>17,306,293</u>	-6.32%
Total Expenses	<u>16,212,629</u>	<u>17,306,293</u>	<u>-6.32%</u>
Increase (Decrease) in Net Assets	642,213	494,199	29.95%
Net Assets, Beginning	<u>2,787,067</u>	<u>2,292,868</u>	21.55%
Net Assets, Ending	<u>\$ 3,429,280</u>	<u>\$ 2,787,067</u>	<u>23.04%</u>

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

Governmental Funds.

The increase in net assets in the governmental activities is due in part to a large amount of capital asset additions that will be depreciated and not expensed.

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 \$16,854,842 and the expenditures were \$16,878,060. The General Fund had expenditures exceeding revenue by \$18,087 and the Special Programs Fund had expenditures exceeding revenue by \$5,131.

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 General Fund revenues were under budget by \$19,016 excluding the prior year income of \$656,199. Expenditures were under budget by \$929.

Capital Assets

For the fiscal year FY12 the Board of Health increased capital assets by \$1,053,365 to a total of \$6,019,858 before accumulated depreciation. The capital assets consist of medical and office equipment. Additional information on capital assets can be found in the notes to the financial statements.

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 Southeast Health District Finance Director, 1101 Church Street, Waycross, Georgia 31501.

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

	<u>Primary Government</u>
	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 1,448,175
Due from other governments	1,090,017
Capital assets, net	<u>2,047,967</u>
TOTAL ASSETS	\$ <u>4,586,159</u>
LIABILITIES	
Accounts payable	\$ 460,203
Due to other governments	83,963
Long-term liabilities:	
Due within one year:	
Compensated absences payable	367,628
Due in more than one year:	
Compensated absences payable	<u>245,085</u>
TOTAL LIABILITIES	<u>1,156,879</u>
NET ASSETS	
Investment in capital assets, net of related debt	2,047,967
Restricted for:	
Prior year program income	881,798
Special programs	344,478
Unrestricted	<u>155,037</u>
TOTAL NET ASSETS	\$ <u>3,429,280</u>

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

WARE 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>
<u>Governmental Activities</u>				
Health	\$ 16,212,629	\$ 887,711	\$ 15,967,131	\$ 642,213
Total Governmental Activities	\$ 16,212,629	\$ 887,711	\$ 15,967,131	\$ 642,213
		General Revenues		-
		Total General Revenues		-
		Change in Net Assets		642,213
		Net Assets, Beginning		2,787,067
		Net Assets, End of Year		\$ 3,429,280

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

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

	<u>General</u>	<u>Special Programs</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash	\$ 1,300,365	\$ 147,810	\$ 1,448,175
Due from other governments	<u>32,301</u>	<u>1,057,716</u>	<u>1,090,017</u>
TOTAL ASSETS	<u>\$ 1,332,666</u>	<u>\$ 1,205,526</u>	<u>\$ 2,538,192</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ 460,203	\$ 460,203
Due to other governments	<u>-</u>	<u>83,963</u>	<u>83,963</u>
TOTAL LIABILITIES	<u>-</u>	<u>544,166</u>	<u>544,166</u>
FUND BALANCES			
Restricted for prior year program income	564,916	316,882	881,798
Restricted for special programs	-	344,478	344,478
Unassigned	<u>767,750</u>	<u>-</u>	<u>767,750</u>
TOTAL FUND BALANCES	<u>1,332,666</u>	<u>661,360</u>	<u>1,994,026</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,332,666</u>	<u>\$ 1,205,526</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.	2,047,967
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Compensated absences payable	<u>(612,713)</u>
Net Assets of Governmental Activities	<u>\$ 3,429,280</u>

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

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

	General	Special Programs	Totals Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental revenues	\$ 1,122,142	\$ 12,679,102	\$ 13,801,244
Charges for services	564,915	322,796	887,711
Other local funds	<u>4,924</u>	<u>2,160,963</u>	<u>2,165,887</u>
TOTAL REVENUES	<u>\$ 1,691,981</u>	<u>\$ 15,162,861</u>	<u>\$ 16,854,842</u>
EXPENDITURES			
Current			
Health	<u>1,710,068</u>	<u>15,167,992</u>	<u>16,878,060</u>
TOTAL EXPENDITURES	<u>\$ 1,710,068</u>	<u>\$ 15,167,992</u>	<u>\$ 16,878,060</u>
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(18,087)	(5,131)	(23,218)
FUND BALANCE, BEGINNING	<u>1,350,753</u>	<u>666,491</u>	<u>2,017,244</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,332,666</u>	<u>\$ 661,360</u>	<u>\$ 1,994,026</u>

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

WARE 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 \$ (23,218)

**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	1,053,365	
Depreciation	<u>(397,913)</u>	
		655,452

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>9,979</u>
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Change in Net Assets of Governmental Activities \$ 642,213

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

WARE 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 Ware County Board of Health, a component unit of Ware County.

The financial statements consist only of the funds of Ware 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, Ware County exercises significant oversight responsibility over Ware County Board of Health.

Note 2 – Summary of Significant Accounting Policies

The financial statements of the Ware 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.

WARE 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 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.

WARE 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.

WARE 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.

**WARE 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.

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

Note 2 – Summary of Significant Accounting Policies - Continued

L. Governmental Fund Balance 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 – Credit Risk

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

Note 4 – Capital Assets

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

	<u>Balance at</u> <u>July 1, 2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at</u> <u>June 30, 2012</u>
Primary Government				
Governmental Activities:				
Depreciable Capital Assets:				
Equipment	\$ 4,966,493	\$ 1,053,365	\$ -	\$ 6,019,858
Total Depreciable Capital Assets	4,115,680	1,053,365	-	6,019,858
Less Accumulated Depreciation for:				
Equipment	(3,573,978)	(397,913)	-	(3,971,891)
Total Accumulated Depreciation	(3,315,158)	(397,913)	-	(3,971,891)
Total Depreciable Capital Assets, Net	<u>\$ 1,392,515</u>	<u>\$ 655,452</u>	<u>\$ -</u>	<u>\$ 2,047,967</u>

WARE 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>Governmental Activities</u>	<u>Program</u>	<u>Due From</u>
State of Georgia DPH		
Fourth Quarter Adjustment		
Genetics	027	\$ 2,131
Children's 1st	029	13,303
Children's 1st	030	6,728
TB Control	031	55,938
Pharmacy	034	7,053
Aids/HIV	044	1,891
Breasttest	056	3,947
Immunization	066	671
Ryan White Part B	075	9,527
Oral Health	076	31,274
Ryan White 2	094	61,922
Project Teen Care	086	1,435
Early Intervention	112	53,761
Tobacco Use Prevention	139	2,456
Perinatal Health Partners	152	1,550
Rural Health	187	1,228
EPI Capacity	245	3,586
WIC Cost Pool	301	450,688
Youth Development Coordination	306	3,034
Breastfeed Peer Counsel	329	969
Chase	344	18,406
EPSDT	404	5,722
State Cervical	405	7,585
CP CMS Clinics	409	4,057
UNHSI	460	39
State Breast & Cervical	464	7,971
Health Promotion Initiative	466	2,152
Emergency Preparedness	498	29,333
Ryan White IV	504	55,443
HCEPPR	566	16,856
Public Health	748	32,302
Total Georgia DPH		<u>892,958</u>

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

Note 5 – Due From Other Governments - Continued

Ryan White 3	067	128,039
Telemedicine	105	44,062
Perinatal Health Outreach	449	<u>24,958</u>
Total Federal Direct		<u>197,059</u>
Total Due From Other Governments		<u>\$ 1,090,017</u>

DPH funds were received after the June close out.

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

Note 6 – Due To Other Governments

Due to other governments is comprised of:

<u>Governmental Activities</u>	<u>Program</u>	<u>Due To</u>
State of Georgia DPH		
Fourth Quarter Adjustment		
WIC Nutrition	007	\$ 5,836
WIC Breastfeeding	009	3,569
WIC Visual Collaboration	014	6,375
Children's 1st	024	1
Teen Center	238	47
EPI Capacity	280	149
Immunization	313	933
Asthma	330	1
STD	367	137
UNSHI	461	422
Infants and Toddlers	543	91
Family Planning	559	77
BCW/ARRA	579	5,001
WIC Admin	643	<u>61,324</u>
Total Due To Other Governments		<u>\$ 83,963</u>

DPH funds were returned after the June close out.

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

Note 7 – 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	\$ 622,692	\$ 363,636	\$ 373,615	\$ 612,713	\$ 367,628
Total	<u>\$ 622,692</u>	<u>\$ 363,636</u>	<u>\$ 373,615</u>	<u>\$ 612,713</u>	<u>\$ 367,628</u>

Note 8 – 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 9 – Employees’ Retirement Plan

(A) Plan Description

The Ware 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.

(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 Ware 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 \$626,606.

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

Note 9 – Employees’ Retirement Plan

(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 10 – 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 11 – Prior Year Adjustments

The prior year adjustments between the general fund and the special revenue funds off set. The adjustment moves the WIC programs to the special revenue fund from the general fund. The only program in the general fund is the Public Health program.

WIC cost pool fund balance was moved to the WIC Direct program.

The remaining fund balance in the Children’s 1st – 1 program was moved to the Children’s 1st – 4 program and was used as prior year program income.

The prior year adjustments between District Enrichment and other programs is to recognize local funds that were moved at close out in FY11 and not recognized in those programs in FY11.

Note 12 – Subsequent Events

Subsequent events were evaluated through February 18, 2013, which is the date the financial statements were available to be issued.

In FY13 the District Family Planning fee fund balances shown as programs 801 to 880 were moved to each of the counties and budgeted as prior year program income for FY13.

REQUIRED SUPPLEMENTAL INFORMATION

WARE 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 revenue	\$ 1,075,778	\$ 1,054,748	\$ 1,122,142	\$ 67,394
Charges for services	581,000	656,199	1,221,114	564,915
Other local funds	13,408	50	4,924	4,874
TOTAL REVENUES	<u>1,670,186</u>	<u>1,710,997</u>	<u>2,348,180</u>	<u>637,183</u>
EXPENDITURES				
Current Health	<u>1,670,186</u>	<u>1,710,997</u>	<u>1,710,068</u>	<u>(929)</u>
TOTAL EXPENDITURES	<u>1,670,186</u>	<u>1,710,997</u>	<u>1,710,068</u>	<u>(929)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	638,112	638,112
FUND BALANCE, BEGINNING OF YEAR	-	-	1,350,753	1,350,753
PRIOR YEAR PROGRAM INCOME UTILIZED	-	-	(656,199)	(656,199)
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,332,666</u>	<u>\$ 1,332,666</u>

See independent auditors' report.

WARE 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 revenue	\$ 13,756,315	\$ 13,756,315	\$ 12,679,099	\$ (1,077,216)
Charges for services	430,905	430,905	592,969	162,064
Other local funds	<u>2,162,469</u>	<u>2,162,469</u>	<u>2,160,964</u>	<u>(1,505)</u>
TOTAL REVENUES	<u>16,349,689</u>	<u>16,349,689</u>	<u>15,433,032</u>	<u>(916,657)</u>
EXPENDITURES				
Current				
Health	<u>16,349,689</u>	<u>16,349,689</u>	<u>15,167,989</u>	<u>(1,181,700)</u>
TOTAL EXPENDITURES	<u>16,349,689</u>	<u>16,349,689</u>	<u>15,167,989</u>	<u>(1,181,700)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	265,043	265,043
FUND BALANCE, BEGINNING OF YEAR	-	-	270,433	270,433
PRIOR YEAR ADJUSTMENT	-	-	396,058	396,058
PRIOR YEAR PROGRAM INCOME UTILIZED	<u>-</u>	<u>-</u>	<u>(270,174)</u>	<u>(270,174)</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 661,360</u>	<u>\$ 661,360</u>

See independent auditors' report.

WARE 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 Basis 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 budget 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 excess of revenues over expenditures to the Budgetary Basis are as follows:

	<u>General</u>	<u>Special Programs</u>
GAAP Basis	\$ (18,087)	\$ (5,131)
Prior Year Program Income	<u>656,199</u>	<u>270,174</u>
Budgetary Basis	<u>\$ 638,112</u>	<u>\$ 265,043</u>

SUPPLEMENTARY INFORMATION

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - BUDGETARY BASIS AND ACTUAL
 GENERAL FUND
 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	\$ 195,000	\$ -	\$ 195,000	\$ 127,606	\$ 67,394
Client fees	218,188	-	218,188	-	218,188
Other local funds	4,874	-	4,874	-	4,874
EPSDT fees	47,909	-	47,909	-	47,909
DSPS fees	20,465	-	20,465	-	20,465
Nurse practitioner fees	1,107	-	1,107	-	1,107
Environmental fees	38,960	-	38,960	-	38,960
Vital records fees	97,856	-	97,856	-	97,856
Prior year program income	-	656,199	656,199	656,199	-
Family planning fees	5,934	-	5,934	-	5,934
Administrative claiming	70,068	-	70,068	-	70,068
Medicare fees	64,428	-	64,428	-	64,428
Donations	50	-	50	50	-
Intra/interagency	10,600	-	10,600	10,600	-
Intra / interagency - WIC	96,875	-	96,875	96,875	-
Grant in aid	819,667	-	819,667	819,667	-
TOTAL REVENUES	<u>1,691,981</u>	<u>656,199</u>	<u>2,348,180</u>	<u>1,710,997</u>	<u>637,183</u>
EXPENDITURES					
Salaries and fringe benefits	1,215,558	-	1,215,558	1,215,558	-
Equipment	9,666	-	9,666	9,710	(44)
Other operating	391,215	-	391,215	392,101	(886)
Indirect cost	93,628	-	93,628	93,628	-
TOTAL EXPENDITURES	<u>1,710,068</u>	<u>-</u>	<u>1,710,068</u>	<u>1,710,997</u>	<u>(929)</u>
EXCESS REVENUES OVER EXPENDITURES	(18,087)	656,199	638,112	-	638,112
FUND BALANCE, BEGINNING OF YEAR	1,350,753	-	1,350,753	-	1,350,753
PRIOR YEAR PROGRAM INCOME	-	(656,199)	(656,199)	-	(656,199)
FUND BALANCE, END OF YEAR	<u>\$ 1,332,666</u>	<u>\$ -</u>	<u>\$ 1,332,666</u>	<u>\$ -</u>	<u>\$ 1,332,666</u>

See independent auditors' report.

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

	Operating Fund	Prior Year Program Income	Total
Fund balance, beginning of year	\$ 1,089,326	\$ 657,485	\$ 1,746,811
Prior year adjustment	(394,772)	(1,286)	(396,058)
Additions			
Revenues	1,691,981	-	1,691,981
Transfer prior year program income	656,199	564,916	1,221,115
Deductions			
Expenditures	1,710,068	-	1,710,068
Transfer prior year program income	<u>564,916</u>	<u>656,199</u>	<u>1,221,115</u>
Fund balance, end of year	<u>\$ 767,750</u>	<u>\$ 564,916</u>	<u>\$ 1,332,666</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - BUDGETARY BASIS AND ACTUAL
 SPECIAL REVENUE FUND
 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 local funds	2,160,464	\$ -	\$ 2,160,464	2,161,969	\$ (1,505)
Federal funds	1,417,281	-	1,417,281	1,538,651	(121,370)
Prior year program income	-	270,174	270,174	270,173	1
Client Fees	5,913	-	5,913	5,913	-
DSPS fees	86,454	-	86,454	23,798	62,656
Nurse practitioner fees	11,396	-	11,396	11,396	-
Family planning fees	189,038	-	189,038	104,243	84,795
Medicare fees	13,469	-	13,469	13,468	1
Medicaid fees	16,525	-	16,525	1,914	14,611
Donations	500	-	500	500	-
Grant in aid	11,261,818	-	11,261,818	12,217,664	(955,846)
TOTAL REVENUES	15,162,858	270,174	15,433,032	16,349,689	(916,657)
EXPENDITURES					
Salaries and fringe	7,307,824	-	7,307,824	7,308,958	(1,134)
Equipment	715,671	-	715,671	717,227	(1,556)
Other operating	6,299,817	-	6,299,817	7,477,981	(1,178,164)
Indirect cost	844,677	-	844,677	845,523	(846)
TOTAL EXPENDITURES	15,167,989	-	15,167,989	16,349,689	(1,181,700)
EXCESS REVENUES OVER EXPENDITURES	(5,131)	270,174	265,043	-	265,043
FUND BALANCE, BEGINNING OF YEAR					
	270,433	-	270,433	-	270,433
PRIOR YEAR ADJUSTMENT					
	396,058	-	396,058	-	396,058
PRIOR YEAR PROGRAM INCOME					
	-	(270,174)	(270,174)	-	(270,174)
FUND BALANCE, END OF YEAR					
	\$ 661,360	\$ -	\$ 661,360	\$ -	\$ 661,360

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 COMBINED SCHEDULE OF CHANGES IN FUND BALANCES – BUDGETARY BASIS
 SPECIAL REVENUE FUND
 Year Ended June 30, 2012

	Operating Fund	Prior Year Program Income	Total
	<u> </u>	<u> </u>	<u> </u>
Fund balance, beginning of year	\$ 8,797	\$ 261,636	\$ 270,433
Prior Year Adjustment	387,520	8,538	396,058
Additions			
Revenues	15,162,858	-	15,162,858
Transfer prior year program income	270,174	316,882	587,056
Deductions			
Expenditures	15,167,989	-	15,167,989
Transfer prior year program income	<u>316,882</u>	<u>270,174</u>	<u>587,056</u>
Fund balance, end of year	<u>\$ 344,478</u>	<u>\$ 316,882</u>	<u>\$ 661,360</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 DISTRICT ENRICHMENT (005)
 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 local funds	\$ 203,798	\$ -	\$ 203,798	\$ 200,000	\$ 3,798
TOTAL REVENUES	<u>203,798</u>	<u>-</u>	<u>203,798</u>	<u>200,000</u>	<u>3,798</u>
EXPENDITURES					
Salaries and fringe benefits	11,843	-	11,843	12,835	(992)
Equipment	4,541	-	4,541	6,015	(1,474)
Other operating	<u>177,140</u>	<u>-</u>	<u>177,140</u>	<u>181,150</u>	<u>(4,010)</u>
TOTAL EXPENDITURES	<u>193,524</u>	<u>-</u>	<u>193,524</u>	<u>200,000</u>	<u>(6,476)</u>
EXCESS REVENUES OVER EXPENDITURES	10,274	-	10,274	-	10,274
FUND BALANCE, BEGINNING OF YEAR	360,473	-	360,473	-	360,473
PRIOR YEAR ADJUSTMENT	<u>(9,445)</u>	<u>-</u>	<u>(9,445)</u>	<u>-</u>	<u>(9,445)</u>
FUND BALANCE, END OF YEAR	<u>\$ 361,302</u>	<u>\$ -</u>	<u>\$ 361,302</u>	<u>\$ -</u>	<u>\$ 361,302</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 WIC- NUTRITION (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	\$ 42,596	\$ -	\$ 42,596	\$ 42,597	\$ (1)
TOTAL REVENUES	<u>42,596</u>	<u>-</u>	<u>42,596</u>	<u>42,597</u>	<u>(1)</u>
EXPENDITURES					
Other operating	42,596	-	42,596	42,597	(1)
TOTAL EXPENDITURES	<u>42,596</u>	<u>-</u>	<u>42,596</u>	<u>42,597</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.

WARE 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					
Other local funds	\$ 3,646	\$ -	\$ 3,646	\$ 3,646	\$ -
Grant in aid	48,220	-	48,220	48,222	(2)
TOTAL REVENUES	<u>51,866</u>	<u>-</u>	<u>51,866</u>	<u>51,868</u>	<u>(2)</u>
EXPENDITURES					
Other operating	51,866	-	51,866	51,868	(2)
TOTAL EXPENDITURES	<u>51,866</u>	<u>-</u>	<u>51,866</u>	<u>51,868</u>	<u>(2)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 WIC VISUAL COLLABORATION (014)
 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	\$ 843,449	\$ -	\$ 843,449	\$ 1,640,592	\$ (797,143)
TOTAL REVENUES	<u>843,449</u>	<u>-</u>	<u>843,449</u>	<u>1,640,592</u>	<u>(797,143)</u>
EXPENDITURES					
Salaries and fringe benefits	163,442	-	163,442	163,446	(4)
Other operating	<u>680,007</u>	<u>-</u>	<u>680,007</u>	<u>1,477,146</u>	<u>(797,139)</u>
TOTAL EXPENDITURES	<u>843,449</u>	<u>-</u>	<u>843,449</u>	<u>1,640,592</u>	<u>(797,143)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CHILDREN’S 1st (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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Other operating	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	29,417	-	29,417	-	29,417
PRIOR YEAR ADJUSTMENT	<u>(29,417)</u>	<u>-</u>	<u>(29,417)</u>	<u>-</u>	<u>(29,417)</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors’ report.

WARE 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					
Grant-in-aid	\$ 76,932	\$ -	\$ 76,932	\$ 76,933	\$ (1)
TOTAL REVENUES	<u>76,932</u>	<u>-</u>	<u>76,932</u>	<u>76,933</u>	<u>(1)</u>
EXPENDITURES					
Salaries and fringe benefits	55,338	-	55,338	55,339	(1)
Equipment	416	-	416	415	1
Other operating	13,257	-	13,257	13,258	(1)
Indirect cost	7,921	-	7,921	7,921	-
TOTAL EXPENDITURES	<u>76,932</u>	<u>-</u>	<u>76,932</u>	<u>76,933</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.

WARE 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	\$ 77,456	\$ -	\$ 77,456	\$ 100,900	\$ (23,444)
TOTAL REVENUES	<u>77,456</u>	<u>-</u>	<u>77,456</u>	<u>100,900</u>	<u>(23,444)</u>
EXPENDITURES					
Salaries and fringe benefits	61,286	-	61,286	61,278	8
Other operating	9,782	-	9,782	33,234	(23,452)
Indirect cost	6,388	-	6,388	6,388	-
TOTAL EXPENDITURES	<u>77,456</u>	<u>-</u>	<u>77,456</u>	<u>100,900</u>	<u>(23,444)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CHILDREN’S 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					
Grant-in-aid	\$ 91,008	\$ -	\$ 91,008	\$ 96,009	\$ (5,001)
TOTAL REVENUES	<u>91,008</u>	<u>-</u>	<u>91,008</u>	<u>96,009</u>	<u>(5,001)</u>
EXPENDITURES					
Salaries and fringe benefits	76,016	-	76,016	76,012	4
Other operating	5,595	-	5,595	10,600	(5,005)
Indirect cost	<u>9,397</u>	<u>-</u>	<u>9,397</u>	<u>9,397</u>	<u>-</u>
TOTAL EXPENDITURES	<u>91,008</u>	<u>-</u>	<u>91,008</u>	<u>96,009</u>	<u>(5,001)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CHILDREN’S 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					
Prior year program income	\$ -	\$ 29,417	\$ 29,417	\$ 29,417	\$ -
DSPS fees	7,336	-	7,336	-	7,336
Other local funds	3,151	-	3,151	3,151	-
Grant-in-aid	92,020	-	92,020	92,023	(3)
TOTAL REVENUES	102,507	29,417	131,924	124,591	7,333
EXPENDITURES					
Salaries and fringe benefits	51,221	-	51,221	51,207	14
Equipment	379	-	379	379	-
Other operating	63,706	-	63,706	63,723	(17)
Indirect cost	9,282	-	9,282	9,282	-
TOTAL EXPENDITURES	124,588	-	124,588	124,591	(3)
EXCESS REVENUES OVER EXPENDITURES	(22,081)	29,417	7,336	-	7,336
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-	-
PRIOR YEAR ADJUSTMENT	29,417	-	29,417	-	29,417
PRIOR YEAR PROGRAM INCOME	-	(29,417)	(29,417)	-	(29,417)
FUND BALANCE, END OF YEAR	\$ 7,336	\$ -	\$ 7,336	\$ -	\$ 7,336

See independent auditors’ report.

WARE 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					
Grant-in-aid	\$ 189,232	\$ -	\$ 189,232	\$ 190,000	\$ (768)
TOTAL REVENUES	<u>189,232</u>	<u>-</u>	<u>189,232</u>	<u>190,000</u>	<u>(768)</u>
EXPENDITURES					
Salaries and fringe benefits	102,128	-	102,128	102,219	(91)
Other operating	70,306	-	70,306	70,983	(677)
Indirect cost	16,798	-	16,798	16,798	-
TOTAL EXPENDITURES	<u>189,232</u>	<u>-</u>	<u>189,232</u>	<u>190,000</u>	<u>(768)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 PHARMACY (034)
 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 local funds	\$ 39,351	\$ -	\$ 39,351	\$ 39,351	\$ -
Grant-in-aid	<u>70,736</u>	<u>-</u>	<u>70,736</u>	<u>70,737</u>	<u>(1)</u>
TOTAL REVENUES	<u>110,087</u>	<u>-</u>	<u>110,087</u>	<u>110,088</u>	<u>(1)</u>
EXPENDITURES					
Salaries and fringe benefits	50,113	-	50,113	50,098	15
Other operating	50,202	-	50,202	50,218	(16)
Indirect cost	<u>9,772</u>	<u>-</u>	<u>9,772</u>	<u>9,772</u>	<u>-</u>
TOTAL EXPENDITURES	<u>110,087</u>	<u>-</u>	<u>110,087</u>	<u>110,088</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.

WARE 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	\$ 53,430	\$ -	\$ 53,430	\$ 53,665	\$ (235)
TOTAL REVENUES	<u>53,430</u>	<u>-</u>	<u>53,430</u>	<u>53,665</u>	<u>(235)</u>
EXPENDITURES					
Salaries and fringe benefits	36,245	-	36,245	36,247	(2)
Other operating	12,442	-	12,442	12,675	(233)
Indirect cost	4,743	-	4,743	4,743	-
TOTAL EXPENDITURES	<u>53,430</u>	<u>-</u>	<u>53,430</u>	<u>53,665</u>	<u>(235)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	(1,868)	-	(1,868)	-	(1,868)
PRIOR YEAR ADJUSTMENT	<u>1,868</u>	<u>-</u>	<u>1,868</u>	<u>-</u>	<u>1,868</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 BREASTEST 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					
Grant-in-aid	\$ 230,298	\$ -	\$ 230,298	\$ 230,300	\$ (2)
TOTAL REVENUES	<u>230,298</u>	<u>-</u>	<u>230,298</u>	<u>230,300</u>	<u>(2)</u>
EXPENDITURES					
Salaries and fringe benefits	34,837	-	34,837	34,839	(2)
Other operating	191,461	-	191,461	191,461	-
Indirect cost	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>230,298</u>	<u>-</u>	<u>230,298</u>	<u>230,300</u>	<u>(2)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	(26)	-	(26)	-	(26)
PRIOR YEAR ADJUSTMENT	<u>26</u>	<u>-</u>	<u>26</u>	<u>-</u>	<u>26</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

WARE 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					
Other local funds	\$ 2,363	\$ -	\$ 2,363	\$ 2,363	\$ -
Grant-in-aid	95,416	-	95,416	96,086	(670)
TOTAL REVENUES	<u>97,779</u>	<u>-</u>	<u>97,779</u>	<u>98,449</u>	<u>(670)</u>
EXPENDITURES					
Salaries and fringe benefits	41,195	-	41,195	41,218	(23)
Equipment	1,665	-	1,665	1,665	-
Other operating	46,429	-	46,429	47,076	(647)
Indirect cost	8,490	-	8,490	8,490	-
TOTAL EXPENDITURES	<u>97,779</u>	<u>-</u>	<u>97,779</u>	<u>98,449</u>	<u>(670)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 RYAN WHITE AIDS III (067)
 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					
Federal funds	\$ 693,630	\$ -	\$ 693,630	\$ 708,226	\$ (14,596)
TOTAL REVENUES	<u>693,630</u>	<u>-</u>	<u>693,630</u>	<u>708,226</u>	<u>(14,596)</u>
EXPENDITURES					
Salaries and fringe benefits	498,225	-	498,225	498,249	(24)
Equipment	216	-	216	216	-
Other operating expenses	185,189	-	185,189	199,761	(14,572)
Indirect cost	10,000	-	10,000	10,000	-
TOTAL EXPENDITURES	<u>693,630</u>	<u>-</u>	<u>693,630</u>	<u>708,226</u>	<u>(14,596)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 RYAN WHITE PART B (075)
 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 local funds	\$ 5	\$ -	\$ 5	\$ 6	\$ (1)
Grant in aid	<u>35,485</u>	<u>-</u>	<u>35,485</u>	<u>35,485</u>	<u>-</u>
TOTAL REVENUES	<u>35,490</u>	<u>-</u>	<u>35,490</u>	<u>35,491</u>	<u>(1)</u>
EXPENDITURES					
Salaries and fringe benefits	<u>35,490</u>	<u>-</u>	<u>35,490</u>	<u>35,491</u>	<u>(1)</u>
TOTAL EXPENDITURES	<u>35,490</u>	<u>-</u>	<u>35,490</u>	<u>35,491</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.

WARE 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					
Donations	\$ 500	\$ -	\$ 500	\$ 500	\$ -
Grant-in-aid	<u>85,464</u>	<u>-</u>	<u>85,464</u>	<u>86,000</u>	<u>(536)</u>
TOTAL REVENUES	<u>85,964</u>	<u>-</u>	<u>85,964</u>	<u>86,500</u>	<u>(536)</u>
EXPENDITURES					
Salaries and fringe benefits	17,921	-	17,921	17,926	(5)
Other operating expenses	63,206	-	63,206	63,737	(531)
Indirect cost	<u>4,837</u>	<u>-</u>	<u>4,837</u>	<u>4,837</u>	<u>-</u>
TOTAL EXPENDITURES	<u>85,964</u>	<u>-</u>	<u>85,964</u>	<u>86,500</u>	<u>(536)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 PROJECT CARE (086)
 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	\$ 249,756	\$ -	\$ 249,756	\$ 250,469	\$ (713)
TOTAL REVENUES	<u>249,756</u>	<u>-</u>	<u>249,756</u>	<u>250,469</u>	<u>(713)</u>
EXPENDITURES					
Salaries and fringe benefits	157,721	-	157,721	157,736	(15)
Equipment	689	-	689	689	-
Other operating	69,176	-	69,176	69,874	(698)
Indirect cost	<u>22,170</u>	<u>-</u>	<u>22,170</u>	<u>22,170</u>	<u>-</u>
TOTAL EXPENDITURES	<u>249,756</u>	<u>-</u>	<u>249,756</u>	<u>250,469</u>	<u>(713)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 RYAN WHITE II (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					
Client fees	\$ 5,913	\$ -	\$ 5,913	\$ 5,913	\$ -
Medicare fees	13,469	-	13,469	13,468	1
Nurse practitioner fees	11,396	-	11,396	11,396	-
Other local funds	23,830	-	23,830	23,830	-
Grant-in-aid	470,925	-	470,925	470,925	-
TOTAL REVENUES	<u>525,533</u>	<u>-</u>	<u>525,533</u>	<u>525,532</u>	<u>1</u>
EXPENDITURES					
Salaries and fringe benefits	134,274	-	134,274	134,283	(9)
Equipment	35,409	-	35,409	35,409	-
Other operating	323,066	-	323,066	329,035	(5,969)
Indirect cost	26,805	-	26,805	26,805	-
TOTAL EXPENDITURES	<u>519,554</u>	<u>-</u>	<u>519,554</u>	<u>525,532</u>	<u>(5,978)</u>
EXCESS REVENUES OVER EXPENDITURES	5,979	-	5,979	-	5,979
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 5,979</u>	<u>\$ -</u>	<u>\$ 5,979</u>	<u>\$ -</u>	<u>\$ 5,979</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 TELEMEDICINE (105)
 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					
Local funds	\$ 236,510	\$ -	\$ 236,510	\$ 241,493	\$ (4,983)
TOTAL REVENUES	<u>236,510</u>	<u>-</u>	<u>236,510</u>	<u>241,493</u>	<u>(4,983)</u>
EXPENDITURES					
Salaries and fringe benefits	40,151	-	40,151	40,149	2
Equipment	16,769	-	16,769	16,769	-
Other operating	184,573	-	184,573	184,575	(2)
TOTAL EXPENDITURES	<u>241,493</u>	<u>-</u>	<u>241,493</u>	<u>241,493</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(4,983)	-	(4,983)	-	(4,983)
FUND BALANCE, BEGINNING OF YEAR	<u>9,705</u>	<u>-</u>	<u>9,705</u>	<u>-</u>	<u>9,705</u>
FUND BALANCE, END OF YEAR	<u>\$ 4,722</u>	<u>\$ -</u>	<u>\$ 4,722</u>	<u>\$ -</u>	<u>\$ 4,722</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 EI SERVICE COORDINATOR (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					
Medicaid fees	\$ 16,525	\$ -	\$ 16,525	\$ 1,914	\$ 14,611
Prior year program income	-	15,674	15,674	15,674	-
Local funds	10,240	-	10,240	10,240	-
Grant-in-aid	<u>484,452</u>	<u>-</u>	<u>484,452</u>	<u>484,452</u>	<u>-</u>
TOTAL REVENUES	<u>511,217</u>	<u>15,674</u>	<u>526,891</u>	<u>512,280</u>	<u>14,611</u>
EXPENDITURES					
Salaries and fringe benefits	326,155	-	326,155	326,157	(2)
Equipment	23,530	-	23,530	23,530	-
Other operating	120,812	-	120,812	120,813	(1)
Indirect cost	<u>41,780</u>	<u>-</u>	<u>41,780</u>	<u>41,780</u>	<u>-</u>
TOTAL EXPENDITURES	<u>512,277</u>	<u>-</u>	<u>512,277</u>	<u>512,280</u>	<u>(3)</u>
EXCESS REVENUES OVER EXPENDITURES	(1,060)	15,674	14,614	-	14,614
FUND BALANCE, BEGINNING OF YEAR	15,674	-	15,674	-	15,674
PRIOR YEAR PROGRAM INCOME	<u>-</u>	<u>(15,674)</u>	<u>(15,674)</u>	<u>-</u>	<u>(15,674)</u>
FUND BALANCE, END OF YEAR	<u>\$ 14,614</u>	<u>\$ -</u>	<u>\$ 14,614</u>	<u>\$ -</u>	<u>\$ 14,614</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 TOBACCO USE PREVENTION (139)
 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	\$ 49,981	\$ -	\$ 49,981	\$ 50,000	\$ (19)
TOTAL REVENUES	<u>49,981</u>	<u>-</u>	<u>49,981</u>	<u>50,000</u>	<u>(19)</u>
EXPENDITURES					
Other operating	45,850	-	45,850	45,869	(19)
Indirect cost	4,131	-	4,131	4,131	-
TOTAL EXPENDITURES	<u>49,981</u>	<u>-</u>	<u>49,981</u>	<u>50,000</u>	<u>(19)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 PERINATAL HEALTH PARTNERS (152)
 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	\$ 159,878	\$ -	\$ 159,878	\$ 160,000	\$ (122)
TOTAL REVENUES	<u>159,878</u>	<u>-</u>	<u>159,878</u>	<u>160,000</u>	<u>(122)</u>
EXPENDITURES					
Salaries and fringe benefits	146,211	-	146,211	146,201	10
Indirect cost	<u>13,667</u>	<u>-</u>	<u>13,667</u>	<u>13,799</u>	<u>(132)</u>
TOTAL EXPENDITURES	<u>159,878</u>	<u>-</u>	<u>159,878</u>	<u>160,000</u>	<u>(122)</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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WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 DC HYPERTENSION/SHAPP (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	\$ 3,595	\$ -	\$ 3,595	\$ 3,595	\$ -
TOTAL REVENUES	<u>3,595</u>	<u>-</u>	<u>3,595</u>	<u>3,595</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe benefits	<u>3,595</u>	<u>-</u>	<u>3,595</u>	<u>3,595</u>	<u>-</u>
TOTAL EXPENDITURES	<u>3,595</u>	<u>-</u>	<u>3,595</u>	<u>3,595</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 ACS - RURAL HEALTH (187)
 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					
Local funds	\$ 4,978	\$ -	\$ 4,978	\$ 5,000	\$ (22)
TOTAL REVENUES	<u>4,978</u>	<u>-</u>	<u>4,978</u>	<u>5,000</u>	<u>(22)</u>
EXPENDITURES					
Other operating	<u>4,978</u>	<u>-</u>	<u>4,978</u>	<u>5,000</u>	<u>(22)</u>
TOTAL EXPENDITURES	<u>4,978</u>	<u>-</u>	<u>4,978</u>	<u>5,000</u>	<u>(22)</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.

WARE 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					
Local funds	\$ 1,608,010	\$ -	\$ 1,608,010	\$ 1,608,350	\$ (340)
TOTAL REVENUES	<u>1,608,010</u>	<u>-</u>	<u>1,608,010</u>	<u>1,608,350</u>	<u>(340)</u>
EXPENDITURES					
Salaries and fringe benefits	1,306,953	-	1,306,953	1,306,953	-
Equipment	42,235	-	42,235	42,236	(1)
Other operating	258,822	-	258,822	259,161	(339)
TOTAL EXPENDITURES	<u>1,608,010</u>	<u>-</u>	<u>1,608,010</u>	<u>1,608,350</u>	<u>(340)</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	(7,551)	-	(7,551)	-	(7,551)
PRIOR YEAR ADJUSTMENT	<u>7,551</u>	<u>-</u>	<u>7,551</u>	<u>-</u>	<u>7,551</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

WARE 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	\$ 31,727	\$ -	\$ 31,727	\$ 31,727	\$ -
TOTAL REVENUES	<u>31,727</u>	<u>-</u>	<u>31,727</u>	<u>31,727</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe benefits	19,418	-	19,418	19,418	-
Other operating	<u>12,309</u>	<u>-</u>	<u>12,309</u>	<u>12,309</u>	<u>-</u>
TOTAL EXPENDITURES	<u>31,727</u>	<u>-</u>	<u>31,727</u>	<u>31,727</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 TEEN CENTER (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	\$ 102,169	\$ -	\$ 102,169	\$ 102,216	\$ (47)
TOTAL REVENUES	<u>102,169</u>	<u>-</u>	<u>102,169</u>	<u>102,216</u>	<u>(47)</u>
EXPENDITURES					
Salaries and fringe benefits	56,449	-	56,449	56,448	1
Equipment	1,962	-	1,962	1,962	-
Other operating	34,916	-	34,916	34,916	-
Indirect cost	8,842	-	8,842	8,890	(48)
TOTAL EXPENDITURES	<u>102,169</u>	<u>-</u>	<u>102,169</u>	<u>102,216</u>	<u>(47)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 MCH NEEDS ASSESSMENT (244)
 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	\$ 8,062	\$ -	\$ 8,062	\$ 8,062	\$ -
TOTAL REVENUES	<u>8,062</u>	<u>-</u>	<u>8,062</u>	<u>8,062</u>	<u>-</u>
EXPENDITURES					
Equipment	<u>8,062</u>	<u>-</u>	<u>8,062</u>	<u>8,062</u>	<u>-</u>
TOTAL EXPENDITURES	<u>8,062</u>	<u>-</u>	<u>8,062</u>	<u>8,062</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.

WARE 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	\$ 56,985	\$ -	\$ 56,985	\$ 57,051	\$ (66)
TOTAL REVENUES	<u>56,985</u>	<u>-</u>	<u>56,985</u>	<u>57,051</u>	<u>(66)</u>
EXPENDITURES					
Salaries and fringe benefits	50,340	-	50,340	50,336	4
Other operating	487	-	487	557	(70)
Indirect cost	6,158	-	6,158	6,158	-
TOTAL EXPENDITURES	<u>56,985</u>	<u>-</u>	<u>56,985</u>	<u>57,051</u>	<u>(66)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 BIOTERRORISM RISK COMMUNICATION (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	\$ 28,482	\$ -	\$ 28,482	\$ 28,482	\$ -
TOTAL REVENUES	<u>28,482</u>	<u>-</u>	<u>28,482</u>	<u>28,482</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe benefits	25,711	-	25,711	25,711	-
Other operating	<u>2,771</u>	<u>-</u>	<u>2,771</u>	<u>2,771</u>	<u>-</u>
TOTAL EXPENDITURES	<u>28,482</u>	<u>-</u>	<u>28,482</u>	<u>28,482</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.

WARE 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	\$ 14,848	\$ -	\$ 14,848	\$ 15,000	\$ (152)
TOTAL REVENUES	<u>14,848</u>	<u>-</u>	<u>14,848</u>	<u>15,000</u>	<u>(152)</u>
EXPENDITURES					
Salaries and fringe benefits	14,675	-	14,675	14,684	(9)
Other operating	<u>173</u>	<u>-</u>	<u>173</u>	<u>316</u>	<u>(143)</u>
TOTAL EXPENDITURES	<u>14,848</u>	<u>-</u>	<u>14,848</u>	<u>15,000</u>	<u>(152)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CHILDREN’S 1ST DEVELOPMENT (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	\$ 15,022	\$ -	\$ 15,022	\$ 15,022	\$ -
TOTAL REVENUES	<u>15,022</u>	<u>-</u>	<u>15,022</u>	<u>15,022</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe benefits	<u>15,022</u>	<u>-</u>	<u>15,022</u>	<u>15,022</u>	<u>-</u>
TOTAL EXPENDITURES	<u>15,022</u>	<u>-</u>	<u>15,022</u>	<u>15,022</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 WIC 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	\$ 1,992,077	\$ -	\$ 1,992,077	\$ 1,992,077	\$ -
TOTAL REVENUES	<u>1,992,077</u>	<u>-</u>	<u>1,992,077</u>	<u>1,992,077</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe	884,902	-	884,902	884,902	-
Other operating	1,107,175	-	1,107,175	1,107,175	-
TOTAL EXPENDITURES	<u>1,992,077</u>	<u>-</u>	<u>1,992,077</u>	<u>1,992,077</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	34,061	-	34,061	-	34,061
PRIOR YEAR ADJUSTMENT	(34,061)	-	(34,061)	-	(34,061)
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 YOUTH DEVELOPMENT COORDINATION (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					
Grant-in-aid	\$ 69,390	\$ -	\$ 69,390	\$ 69,506	\$ (116)
TOTAL REVENUES	<u>69,390</u>	<u>-</u>	<u>69,390</u>	<u>69,506</u>	<u>(116)</u>
EXPENDITURES					
Salaries and fringe benefits	50,145	-	50,145	50,146	(1)
Equipment	820	-	820	820	-
Other operating expenses	12,265	-	12,265	12,266	(1)
Indirect cost	6,160	-	6,160	6,274	(114)
TOTAL EXPENDITURES	<u>69,390</u>	<u>-</u>	<u>69,390</u>	<u>69,506</u>	<u>(116)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 BREASTFEED PEER COUNSEL (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					
Local funds	\$ 801	\$ -	\$ 801	\$ 801	\$ -
Grant-in-aid	152,220	-	152,220	156,520	(4,300)
TOTAL REVENUES	<u>153,021</u>	<u>-</u>	<u>153,021</u>	<u>157,321</u>	<u>(4,300)</u>
EXPENDITURES					
Salaries and fringe benefits	98,451	-	98,451	98,452	(1)
Other operating expenses	40,987	-	40,987	45,286	(4,299)
Indirect cost	13,583	-	13,583	13,583	-
TOTAL EXPENDITURES	<u>153,021</u>	<u>-</u>	<u>153,021</u>	<u>157,321</u>	<u>(4,300)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 GA ADD ASTHMA (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					
Local funds	\$ 645	\$ -	\$ 645	\$ 645	\$ -
Grant-in-aid	<u>6,374</u>	<u>-</u>	<u>6,374</u>	<u>6,375</u>	<u>(1)</u>
TOTAL REVENUES	<u>7,019</u>	<u>-</u>	<u>7,019</u>	<u>7,020</u>	<u>(1)</u>
EXPENDITURES					
Other operating expenses	6,600	-	6,600	6,601	(1)
Indirect Cost	<u>419</u>	<u>-</u>	<u>419</u>	<u>419</u>	<u>-</u>
TOTAL EXPENDITURES	<u>7,019</u>	<u>-</u>	<u>7,019</u>	<u>7,020</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CHASE (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	\$ 61,964	\$ -	\$ 61,964	\$ 61,964	\$ -
TOTAL REVENUES	<u>61,964</u>	<u>-</u>	<u>61,964</u>	<u>61,964</u>	<u>-</u>
EXPENDITURES					
Other operating expenses	56,464	-	56,464	56,464	-
Indirect Cost	5,500	-	5,500	5,500	-
TOTAL EXPENDITURES	<u>61,964</u>	<u>-</u>	<u>61,964</u>	<u>61,964</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 COMPREHENSIVE STD PROGRAM (367)
 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	\$ 1,207	\$ -	\$ 1,207	\$ 1,525	\$ (318)
TOTAL REVENUES	<u>1,207</u>	<u>-</u>	<u>1,207</u>	<u>1,525</u>	<u>(318)</u>
EXPENDITURES					
Other operating expenses	1,207	-	1,207	1,525	(318)
TOTAL EXPENDITURES	<u>1,207</u>	<u>-</u>	<u>1,207</u>	<u>1,525</u>	<u>(318)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CP 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	\$ 88,772	\$ -	\$ 88,772	\$ 3,976	\$ 84,796
Prior year program income	-	165,500	165,500	165,500	-
Local funds	750	-	750	750	-
Grant-in-aid	605,745	-	605,745	605,745	-
TOTAL REVENUES	<u>695,267</u>	<u>165,500</u>	<u>860,767</u>	<u>775,971</u>	<u>84,796</u>
EXPENDITURES					
Salaries and fringe benefits	429,279	-	429,279	429,270	9
Equipment	5,097	-	5,097	5,098	(1)
Other operating	297,245	-	297,245	297,253	(8)
Indirect cost	44,350	-	44,350	44,350	-
TOTAL EXPENDITURES	<u>775,971</u>	<u>-</u>	<u>775,971</u>	<u>775,971</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	(80,704)	165,500	84,796	-	84,796
FUND BALANCE, BEGINNING OF YEAR	165,500	-	165,500	-	165,500
PRIOR YEAR PROGRAM INCOME	<u>-</u>	<u>(165,500)</u>	<u>(165,500)</u>	<u>-</u>	<u>(165,500)</u>
FUND BALANCE, END OF YEAR	<u>\$ 84,796</u>	<u>\$ -</u>	<u>\$ 84,796</u>	<u>\$ -</u>	<u>\$ 84,796</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 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					
Grant-in-aid	\$ 157,732	\$ -	\$ 157,732	\$ 157,848	\$ (116)
TOTAL REVENUES	<u>157,732</u>	<u>-</u>	<u>157,732</u>	<u>157,848</u>	<u>(116)</u>
EXPENDITURES					
Salaries and fringe benefits	109,037	-	109,037	109,023	14
Other operating	35,356	-	35,356	35,355	1
Indirect cost	<u>13,339</u>	<u>-</u>	<u>13,339</u>	<u>13,470</u>	<u>(131)</u>
TOTAL EXPENDITURES	<u>157,732</u>	<u>-</u>	<u>157,732</u>	<u>157,848</u>	<u>(116)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 STATE CERVICAL CANCER (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	\$ 95,834	\$ -	\$ 95,834	\$ 95,850	\$ (16)
TOTAL REVENUES	<u>95,834</u>	<u>-</u>	<u>95,834</u>	<u>95,850</u>	<u>(16)</u>
EXPENDITURES					
Other operating	89,984	-	89,984	90,000	(16)
Indirect cost	<u>5,850</u>	<u>-</u>	<u>5,850</u>	<u>5,850</u>	<u>-</u>
TOTAL EXPENDITURES	<u>95,834</u>	<u>-</u>	<u>95,834</u>	<u>95,850</u>	<u>(16)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 CMS CLINICS (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					
Medicaid DSPS	\$ 23,249	\$ -	\$ 23,249	\$ 23,248	\$ 1
Other local funds	11,777	-	11,777	11,777	-
Prior year program income	-	17,447	17,447	17,447	-
Grant-in-aid	1,071,609	-	1,071,609	1,071,609	-
TOTAL REVENUES	<u>1,106,635</u>	<u>17,447</u>	<u>1,124,082</u>	<u>1,124,081</u>	<u>1</u>
EXPENDITURES					
Salaries and fringe benefits	552,816	-	552,816	552,823	(7)
Equipment	4,358	-	4,358	4,358	-
Other operating	468,536	-	468,536	469,093	(557)
Indirect cost	97,807	-	97,807	97,807	-
TOTAL EXPENDITURES	<u>1,123,517</u>	<u>-</u>	<u>1,123,517</u>	<u>1,124,081</u>	<u>(564)</u>
EXCESS REVENUES OVER EXPENDITURES	(16,882)	17,447	565	-	565
FUND BALANCE, BEGINNING OF YEAR	17,447	-	17,447	-	17,447
PRIOR YEAR PROGRAM INCOME	-	(17,447)	(17,447)	-	(17,447)
FUND BALANCE, END OF YEAR	<u>\$ 565</u>	<u>\$ -</u>	<u>\$ 565</u>	<u>\$ -</u>	<u>\$ 565</u>

See independent auditors' report.

WARE 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	13,219	-	13,219	13,219	-
Indirect cost	<u>1,781</u>	<u>-</u>	<u>1,781</u>	<u>1,781</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 BEST BABIES (420)
 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					
Federal funds	\$ 99,999	\$ -	\$ 99,999	\$ 100,000	\$ (1)
TOTAL REVENUES	<u>99,999</u>	<u>-</u>	<u>99,999</u>	<u>100,000</u>	<u>(1)</u>
EXPENDITURES					
Salaries and fringe benefits	80,056	-	80,056	80,059	(3)
Other operating	9,943	-	9,943	9,941	2
Indirect cost	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>99,999</u>	<u>-</u>	<u>99,999</u>	<u>100,000</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 PERINATAL HEALTH OUTREACH (449)
 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					
DSPS fees	\$ 55,869	\$ -	\$ 55,869	\$ 550	\$ 55,319
Prior year program income	-	42,135	42,135	42,135	-
Local funds	7,089	-	7,089	7,089	-
Grant-in-aid	260,000	-	260,000	260,000	-
TOTAL REVENUES	<u>322,958</u>	<u>42,135</u>	<u>365,093</u>	<u>309,774</u>	<u>55,319</u>
EXPENDITURES					
Salaries and fringe benefits	170,182	-	170,182	170,189	(7)
Equipment	13,359	-	13,359	13,360	(1)
Other operating	98,983	-	98,983	98,992	(9)
Indirect cost	27,233	-	27,233	27,233	-
TOTAL EXPENDITURES	<u>309,757</u>	<u>-</u>	<u>309,757</u>	<u>309,774</u>	<u>(17)</u>
EXCESS REVENUES OVER EXPENDITURES	13,201	42,135	55,336	-	55,336
FUND BALANCE, BEGINNING OF YEAR	42,135	-	42,135	-	42,135
PRIOR YEAR PROGRAM INCOME	-	(42,135)	(42,135)	-	(42,135)
FUND BALANCE, END OF YEAR	<u>\$ 55,336</u>	<u>\$ -</u>	<u>\$ 55,336</u>	<u>\$ -</u>	<u>\$ 55,336</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 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					
Local funds	\$ 788	\$ -	\$ 788	\$ 788	\$ -
Grant-in-aid	29,920	-	29,920	30,096	(176)
TOTAL REVENUES	<u>30,708</u>	<u>-</u>	<u>30,708</u>	<u>30,884</u>	<u>(176)</u>
EXPENDITURES					
Equipment	1,588	-	1,588	1,664	(76)
Other operating	24,348	-	24,348	24,448	(100)
Indirect cost	4,772	-	4,772	4,772	-
TOTAL EXPENDITURES	<u>30,708</u>	<u>-</u>	<u>30,708</u>	<u>30,884</u>	<u>(176)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 UNHSI/ AUDIOLOGY (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	\$ 38,782	\$ -	\$ 38,782	\$ 38,782	\$ -
TOTAL REVENUES	<u>38,782</u>	<u>-</u>	<u>38,782</u>	<u>38,782</u>	<u>-</u>
EXPENDITURES					
Salaries and fringe benefits	37,073	-	37,073	37,073	-
Indirect cost	1,709	-	1,709	1,709	-
TOTAL EXPENDITURES	<u>38,782</u>	<u>-</u>	<u>38,782</u>	<u>38,782</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 STATE BREAST & CERVICAL (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	\$ 129,671	\$ -	\$ 129,671	\$ 129,680	\$ (9)
TOTAL REVENUES	<u>129,671</u>	<u>-</u>	<u>129,671</u>	<u>129,680</u>	<u>(9)</u>
EXPENDITURES					
Other operating	107,992	-	107,992	108,001	(9)
Indirect cost	<u>21,679</u>	<u>-</u>	<u>21,679</u>	<u>21,679</u>	<u>-</u>
TOTAL EXPENDITURES	<u>129,671</u>	<u>-</u>	<u>129,671</u>	<u>129,680</u>	<u>(9)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 STATE 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					
Local	\$ 788	\$ -	\$ 788	\$ 788	\$ -
Grant-in-aid	<u>71,566</u>	<u>-</u>	<u>71,566</u>	<u>71,600</u>	<u>(34)</u>
TOTAL REVENUES	<u>72,354</u>	<u>-</u>	<u>72,354</u>	<u>72,388</u>	<u>(34)</u>
EXPENDITURES					
Salaries and fringe benefits	54,152	-	54,152	54,152	-
Other operating	11,953	-	11,953	11,987	(34)
Indirect cost	<u>6,249</u>	<u>-</u>	<u>6,249</u>	<u>6,249</u>	<u>-</u>
TOTAL EXPENDITURES	<u>72,354</u>	<u>-</u>	<u>72,354</u>	<u>72,388</u>	<u>(34)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 PUBLIC HEALTH EMERGENCY PREPAREDNESS (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	\$ 431,663	\$ -	\$ 431,663	\$ 434,395	\$ (2,732)
TOTAL REVENUES	<u>431,663</u>	<u>-</u>	<u>431,663</u>	<u>434,395</u>	<u>(2,732)</u>
EXPENDITURES					
Salaries and fringe benefits	290,208	-	290,208	290,207	1
Other operating	104,040	-	104,040	106,773	(2,733)
Indirect cost	37,415	-	37,415	37,415	-
TOTAL EXPENDITURES	<u>431,663</u>	<u>-</u>	<u>431,663</u>	<u>434,395</u>	<u>(2,732)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 RYAN WHITE IV (504)
 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					
Federal funds	\$ 371,200	\$ -	\$ 371,200	\$ 439,397	\$ (68,197)
TOTAL REVENUES	<u>371,200</u>	<u>-</u>	<u>371,200</u>	<u>439,397</u>	<u>(68,197)</u>
EXPENDITURES					
Salaries and fringe benefits	210,049	-	210,049	210,065	(16)
Other operating	38,596	-	38,596	38,597	(1)
Equipment	112,555	-	112,555	180,735	(68,180)
Indirect cost	10,000	-	10,000	10,000	-
TOTAL EXPENDITURES	<u>371,200</u>	<u>-</u>	<u>371,200</u>	<u>439,397</u>	<u>(68,197)</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.

WARE 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	\$ 427,542	\$ -	\$ 427,542	\$ 427,633	\$ (91)
TOTAL REVENUES	<u>427,542</u>	<u>-</u>	<u>427,542</u>	<u>427,633</u>	<u>(91)</u>
EXPENDITURES					
Salaries and fringe benefits	204,781	-	204,781	204,774	7
Other operating	185,107	-	185,107	185,205	(98)
Indirect cost	<u>37,654</u>	<u>-</u>	<u>37,654</u>	<u>37,654</u>	<u>-</u>
TOTAL EXPENDITURES	<u>427,542</u>	<u>-</u>	<u>427,542</u>	<u>427,633</u>	<u>(91)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING (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					
Grant-in-aid	\$ 407,691	\$ -	\$ 407,691	\$ 407,768	\$ (77)
TOTAL REVENUES	<u>407,691</u>	<u>-</u>	<u>407,691</u>	<u>407,768</u>	<u>(77)</u>
EXPENDITURES					
Salaries and fringe benefits	407,691	-	407,691	407,689	2
Other operating	<u>-</u>	<u>-</u>	<u>-</u>	<u>79</u>	<u>(79)</u>
TOTAL EXPENDITURES	<u>407,691</u>	<u>-</u>	<u>407,691</u>	<u>407,768</u>	<u>(77)</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.

WARE 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	\$ 71,397	\$ -	\$ 71,397	\$ 80,860	\$ (9,463)
TOTAL REVENUES	<u>71,397</u>	<u>-</u>	<u>71,397</u>	<u>80,860</u>	<u>(9,463)</u>
EXPENDITURES					
Salaries and fringe benefits	40,354	-	40,354	40,354	-
Equipment	12,312	-	12,312	12,312	-
Other operating	12,393	-	12,393	21,856	(9,463)
Indirect cost	6,338	-	6,338	6,338	-
TOTAL EXPENDITURES	<u>71,397</u>	<u>-</u>	<u>71,397</u>	<u>80,860</u>	<u>(9,463)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 HOSPITAL RESOURCES DEPLOYMENT CACHE STORAGE (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	\$ 14,000	\$ -	\$ 14,000	\$ 14,000	\$ -
TOTAL REVENUES	<u>14,000</u>	<u>-</u>	<u>14,000</u>	<u>14,000</u>	<u>-</u>
EXPENDITURES					
Other operating	14,000	-	14,000	14,000	-
TOTAL EXPENDITURES	<u>14,000</u>	<u>-</u>	<u>14,000</u>	<u>14,000</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 BCW/ARRA IDEA PART C EI (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	\$ 74,561	\$ -	\$ 74,561	\$ 79,562	\$ (5,001)
TOTAL REVENUES	<u>74,561</u>	<u>-</u>	<u>74,561</u>	<u>79,562</u>	<u>(5,001)</u>
EXPENDITURES					
Salaries and fringe benefits	72,098	-	72,098	72,100	(2)
Other operating	<u>2,463</u>	<u>-</u>	<u>2,463</u>	<u>7,462</u>	<u>(4,999)</u>
TOTAL EXPENDITURES	<u>74,561</u>	<u>-</u>	<u>74,561</u>	<u>79,562</u>	<u>(5,001)</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.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 TELEDENTISTRY (586)
 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					
Federal funds	\$ 252,452	\$ -	\$ 252,452	\$ 291,028	\$ (38,576)
TOTAL REVENUES	<u>252,452</u>	<u>-</u>	<u>252,452</u>	<u>291,028</u>	<u>(38,576)</u>
EXPENDITURES					
Salaries and fringe benefits	84,578	-	84,578	84,582	(4)
Equipment	73,170	-	73,170	73,171	(1)
Other operating	94,704	-	94,704	133,275	(38,571)
TOTAL EXPENDITURES	<u>252,452</u>	<u>-</u>	<u>252,452</u>	<u>291,028</u>	<u>(38,576)</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.

WARE 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					
Other local funds	\$ 1,943	\$ -	\$ 1,943	\$ 1,901	\$ 42
Grant in aid	1,368,252	-	1,368,252	1,472,297	(104,045)
TOTAL REVENUES	1,370,195	-	1,370,195	1,474,198	(104,003)
EXPENDITURES					
Equipment	430,498	-	430,498	430,500	(2)
Other operating	666,444	-	666,444	766,040	(99,596)
Indirect cost	277,658	-	277,658	277,658	-
TOTAL EXPENDITURES	1,374,600	-	1,374,600	1,474,198	(99,598)
EXCESS REVENUES OVER EXPENDITURES	(4,405)	-	(4,405)	-	(4,405)
FUND BALANCE,					
BEGINNING OF YEAR	1,524	-	1,524	-	1,524
PRIOR YEAR ADJUSTMENT	34,061	-	34,061	-	34,061
FUND BALANCE, END OF YEAR	\$ 31,180	\$ -	\$ 31,180	\$ -	\$ 31,180

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING – APPLING (801)
 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	\$ 5,623	\$ -	\$ 5,623	\$ 5,623	\$ -
TOTAL REVENUES	<u>5,623</u>	<u>-</u>	<u>5,623</u>	<u>5,623</u>	<u>-</u>
EXPENDITURES					
Other operating	424	-	424	5,623	(5,199)
TOTAL EXPENDITURES	<u>424</u>	<u>-</u>	<u>424</u>	<u>5,623</u>	<u>(5,199)</u>
EXCESS REVENUES OVER EXPENDITURES	5,199	-	5,199	-	5,199
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 5,199</u>	<u>\$ -</u>	<u>\$ 5,199</u>	<u>\$ -</u>	<u>\$ 5,199</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING – ATKINSON (802)
 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	\$ 2,724	\$ -	\$ 2,724	\$ 2,724	\$ -
TOTAL REVENUES	<u>2,724</u>	<u>-</u>	<u>2,724</u>	<u>2,724</u>	<u>-</u>
EXPENDITURES					
Other operating	<u>588</u>	<u>-</u>	<u>588</u>	<u>2,724</u>	<u>(2,136)</u>
TOTAL EXPENDITURES	<u>588</u>	<u>-</u>	<u>588</u>	<u>2,724</u>	<u>(2,136)</u>
EXCESS REVENUES OVER EXPENDITURES	2,136	-	2,136	-	2,136
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,136</u>	<u>\$ -</u>	<u>\$ 2,136</u>	<u>\$ -</u>	<u>\$ 2,136</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING – BACON (803)
 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	\$ 5,291	\$ -	\$ 5,291	\$ 5,291	\$ -
TOTAL REVENUES	<u>5,291</u>	<u>-</u>	<u>5,291</u>	<u>5,291</u>	<u>-</u>
EXPENDITURES					
Other operating	<u>208</u>	<u>-</u>	<u>208</u>	<u>5,291</u>	<u>(5,083)</u>
TOTAL EXPENDITURES	<u>208</u>	<u>-</u>	<u>208</u>	<u>5,291</u>	<u>(5,083)</u>
EXCESS REVENUES OVER EXPENDITURES	5,083	-	5,083	-	5,083
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 5,083</u>	<u>\$ -</u>	<u>\$ 5,083</u>	<u>\$ -</u>	<u>\$ 5,083</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING – PIERCE (813)
 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	\$ 11,379	\$ -	\$ 11,379	\$ 11,379	\$ -
TOTAL REVENUES	<u>11,379</u>	<u>-</u>	<u>11,379</u>	<u>11,379</u>	<u>-</u>
EXPENDITURES					
Other operating	<u>200</u>	<u>-</u>	<u>200</u>	<u>11,379</u>	<u>(11,179)</u>
TOTAL EXPENDITURES	<u>200</u>	<u>-</u>	<u>200</u>	<u>11,379</u>	<u>(11,179)</u>
EXCESS REVENUES OVER EXPENDITURES	11,179	-	11,179	-	11,179
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 11,179</u>	<u>\$ -</u>	<u>\$ 11,179</u>	<u>\$ -</u>	<u>\$ 11,179</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING – BULLOCH (816)
 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	\$ 8,579	\$ -	\$ 8,579	\$ 8,579	\$ -
TOTAL REVENUES	<u>8,579</u>	<u>-</u>	<u>8,579</u>	<u>8,579</u>	<u>-</u>
EXPENDITURES					
Other operating	439	-	439	8,579	(8,140)
TOTAL EXPENDITURES	<u>439</u>	<u>-</u>	<u>439</u>	<u>8,579</u>	<u>(8,140)</u>
EXCESS REVENUES OVER EXPENDITURES	8,140	-	8,140	-	8,140
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 8,140</u>	<u>\$ -</u>	<u>\$ 8,140</u>	<u>\$ -</u>	<u>\$ 8,140</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING – CANDLER (821)
 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	\$ 3,135	\$ -	\$ 3,135	\$ 3,135	\$ -
TOTAL REVENUES	<u>3,135</u>	<u>-</u>	<u>3,135</u>	<u>3,135</u>	<u>-</u>
EXPENDITURES					
Other operating	125	-	125	3,135	(3,010)
TOTAL EXPENDITURES	<u>125</u>	<u>-</u>	<u>125</u>	<u>3,135</u>	<u>(3,010)</u>
EXCESS REVENUES OVER EXPENDITURES	3,010	-	3,010	-	3,010
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 3,010</u>	<u>\$ -</u>	<u>\$ 3,010</u>	<u>\$ -</u>	<u>\$ 3,010</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING – CLINCH (823)
 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	\$ 6,377	\$ -	\$ 6,377	\$ 6,377	\$ -
TOTAL REVENUES	<u>6,377</u>	<u>-</u>	<u>6,377</u>	<u>6,377</u>	<u>-</u>
EXPENDITURES					
Other operating	399	-	399	6,377	(5,978)
TOTAL EXPENDITURES	<u>399</u>	<u>-</u>	<u>399</u>	<u>6,377</u>	<u>(5,978)</u>
EXCESS REVENUES OVER EXPENDITURES	5,978	-	5,978	-	5,978
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 5,978</u>	<u>\$ -</u>	<u>\$ 5,978</u>	<u>\$ -</u>	<u>\$ 5,978</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING – CHARLTON (824)
 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	\$ 3,266	\$ -	\$ 3,266	\$ 3,266	\$ -
TOTAL REVENUES	<u>3,266</u>	<u>-</u>	<u>3,266</u>	<u>3,266</u>	<u>-</u>
EXPENDITURES					
Other operating	<u>181</u>	<u>-</u>	<u>181</u>	<u>3,266</u>	<u>(3,085)</u>
TOTAL EXPENDITURES	<u>181</u>	<u>-</u>	<u>181</u>	<u>3,266</u>	<u>(3,085)</u>
EXCESS REVENUES OVER EXPENDITURES	3,085	-	3,085	-	3,085
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 3,085</u>	<u>\$ -</u>	<u>\$ 3,085</u>	<u>\$ -</u>	<u>\$ 3,085</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING – BRANTLEY (831)
 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	\$ 6,010	\$ -	\$ 6,010	\$ 6,010	\$ -
TOTAL REVENUES	<u>6,010</u>	<u>-</u>	<u>6,010</u>	<u>6,010</u>	<u>-</u>
EXPENDITURES					
Other operating	<u>180</u>	<u>-</u>	<u>180</u>	<u>6,010</u>	<u>(5,830)</u>
TOTAL EXPENDITURES	<u>180</u>	<u>-</u>	<u>180</u>	<u>6,010</u>	<u>(5,830)</u>
EXCESS REVENUES OVER EXPENDITURES	5,830	-	5,830	-	5,830
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 5,830</u>	<u>\$ -</u>	<u>\$ 5,830</u>	<u>\$ -</u>	<u>\$ 5,830</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING – TATTNALL (832)
 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	\$ 7,233	\$ -	\$ 7,233	\$ 7,233	\$ -
TOTAL REVENUES	<u>7,233</u>	<u>-</u>	<u>7,233</u>	<u>7,233</u>	<u>-</u>
EXPENDITURES					
Other operating	<u>376</u>	<u>-</u>	<u>376</u>	<u>7,233</u>	<u>(6,857)</u>
TOTAL EXPENDITURES	<u>376</u>	<u>-</u>	<u>376</u>	<u>7,233</u>	<u>(6,857)</u>
EXCESS REVENUES OVER EXPENDITURES	6,857	-	6,857	-	6,857
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 6,857</u>	<u>\$ -</u>	<u>\$ 6,857</u>	<u>\$ -</u>	<u>\$ 6,857</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING – COFFEE (834)
 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	\$ 14,024	\$ -	\$ 14,024	\$ 14,024	\$ -
TOTAL REVENUES	<u>14,024</u>	<u>-</u>	<u>14,024</u>	<u>14,024</u>	<u>-</u>
EXPENDITURES					
Other operating	<u>557</u>	<u>-</u>	<u>557</u>	<u>14,024</u>	<u>(13,467)</u>
TOTAL EXPENDITURES	<u>557</u>	<u>-</u>	<u>557</u>	<u>14,024</u>	<u>(13,467)</u>
EXCESS REVENUES OVER EXPENDITURES	13,467	-	13,467	-	13,467
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 13,467</u>	<u>\$ -</u>	<u>\$ 13,467</u>	<u>\$ -</u>	<u>\$ 13,467</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING – TOOMBS (838)
 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	\$ 11,048	\$ -	\$ 11,048	\$ 11,048	\$ -
TOTAL REVENUES	<u>11,048</u>	<u>-</u>	<u>11,048</u>	<u>11,048</u>	<u>-</u>
EXPENDITURES					
Other operating	<u>369</u>	<u>-</u>	<u>369</u>	<u>11,048</u>	<u>(10,679)</u>
TOTAL EXPENDITURES	<u>369</u>	<u>-</u>	<u>369</u>	<u>11,048</u>	<u>(10,679)</u>
EXCESS REVENUES OVER EXPENDITURES	10,679	-	10,679	-	10,679
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 10,679</u>	<u>\$ -</u>	<u>\$ 10,679</u>	<u>\$ -</u>	<u>\$ 10,679</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING – WAYNE (851)
 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	\$ 4,921	\$ -	\$ 4,921	\$ 4,921	\$ -
TOTAL REVENUES	<u>4,921</u>	<u>-</u>	<u>4,921</u>	<u>4,921</u>	<u>-</u>
EXPENDITURES					
Other operating	<u>179</u>	<u>-</u>	<u>179</u>	<u>4,921</u>	<u>(4,742)</u>
TOTAL EXPENDITURES	<u>179</u>	<u>-</u>	<u>179</u>	<u>4,921</u>	<u>(4,742)</u>
EXCESS REVENUES OVER EXPENDITURES	4,742	-	4,742	-	4,742
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 4,742</u>	<u>\$ -</u>	<u>\$ 4,742</u>	<u>\$ -</u>	<u>\$ 4,742</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING – EVANS (854)
 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	\$ 2,125	\$ -	\$ 2,125	\$ 2,125	\$ -
TOTAL REVENUES	<u>2,125</u>	<u>-</u>	<u>2,125</u>	<u>2,125</u>	<u>-</u>
EXPENDITURES					
Other operating	165	-	165	2,125	(1,960)
TOTAL EXPENDITURES	<u>165</u>	<u>-</u>	<u>165</u>	<u>2,125</u>	<u>(1,960)</u>
EXCESS REVENUES OVER EXPENDITURES	1,960	-	1,960	-	1,960
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,960</u>	<u>\$ -</u>	<u>\$ 1,960</u>	<u>\$ -</u>	<u>\$ 1,960</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGETARY BASIS AND ACTUAL
 FAMILY PLANNING – JEFF DAVIS (880)
 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	\$ 8,532	\$ -	\$ 8,532	\$ 8,532	\$ -
TOTAL REVENUES	<u>8,532</u>	<u>-</u>	<u>8,532</u>	<u>8,532</u>	<u>-</u>
EXPENDITURES					
Other operating	349	-	349	8,532	(8,183)
TOTAL EXPENDITURES	<u>349</u>	<u>-</u>	<u>349</u>	<u>8,532</u>	<u>(8,183)</u>
EXCESS REVENUES OVER EXPENDITURES	8,183	-	8,183	-	8,183
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 8,183</u>	<u>\$ -</u>	<u>\$ 8,183</u>	<u>\$ -</u>	<u>\$ 8,183</u>

See independent auditors' report.

WARE COUNTY BOARD OF HEALTH
STATEMENT OF AUDITORS' PROPOSED FINANCIAL SETTLEMENT
Year Ended June 30, 2012

None.

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
Ware County Board of Health
A Component Unit of Ware County

We have audited the financial statements of the governmental activities and each major fund of Ware County Board of Health, a component unit of Ware County, as of and for the year ended June 30, 2012, which collectively comprise the Ware County Board of Health's basic financial statements and have issued our report thereon dated February 18, 2013. 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 Ware County Board of Health is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Ware 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 Ware County Board of Health's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Ware County Board of Health's internal control over financial reporting.

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ware 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*.

We noted certain matters that we reported to management of Ware County Board of Health in a separate letter dated February 18, 2013.

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 Public 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
February 18, 2013

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
Ware County Board of Health
A Component Unit of Ware County

Compliance

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

In our opinion, Ware 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 Ware 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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To the Board of Directors
Page Two

In planning and performing our audit, we considered Ware 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 Ware 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 Public 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
February 18, 2013

WARE 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 <u> X </u> No
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes <u> X </u> None reported
Noncompliance material to financial statements noted?	_____ Yes <u> X </u> No

Federal Awards

Internal control over major programs	
Material weaknesses identified?	_____ Yes <u> X </u> No
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes <u> X </u> 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 <u> X </u> No
---	---------------------------

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.557	WIC
84.181*	Special Education – Grants for Infants and Families
84.393*	ARRA – Children 1 st Development Specialist
84.393*	BCW-ARRA Part C IDEA EI System
93.069	Hospital Preparedness and Emergency Response
93.153	Ryan White Title III
93.217	Family Planning Services
93.558	Temporary Assistance for Needy Families
93.917	Ryan White – Ryan White Title II
93.918	Ryan White Title IV
93.994	Maternal and Child Health Services Block Grant

* - Early Intervention Services Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	\$304,846
--	-----------

Auditee considered a low risk auditee	<u> X </u> Yes _____ No
---------------------------------------	------------------------------

WARE COUNTY BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
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.

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

	Federal CFDA Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Ryan White Title III (Direct)	93.153	\$ <u>693,630</u>
Teledentistry (Direct)	93.211	<u>252,452</u>
Best Babies (Direct)	93.912	<u>99,999</u>
Ryan White Title IV (Direct)	93.918	<u>371,200</u>
Passed through the State Department of Public Health		
Public Health Emergency Preparedness	93.069	431,663
Public Health Emergency Preparedness Program	93.069	<u>28,482</u>
		<u>460,145</u>
GA Addressing Asthma	93.070	<u>6,374</u>
Pharmacy	93.116	<u>70,736</u>
Family Planning	93.217	<u>366,922</u>
Immunization	93.268	<u>95,416</u>
Reduction of Tobacco	93.283	15,000
Breastest & More	93.283	<u>230,298</u>
		<u>245,298</u>
Tobacco Use Prevention	93.520	<u>49,981</u>
Project Care	93.558	249,756
Children's 1st - 2	93.558	76,932
Teen Center	93.558	102,169
Family Planning	93.558	605,745
Youth Development Coordination	93.558	<u>69,390</u>
		<u>1,103,992</u>
EPSDT	93.778	<u>78,866</u>

See independent auditors' report.

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

	Federal CFDA Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Hospital Preparedness Program	93.889	71,397
Hospital Resource Deployment Cache	93.889	14,000
		85,397
Ryan White	93.917	470,925
HIV/AIDS Substance Abuse	93.940	53,430
Comprehensive STD Program	93.977	1,207
Immunization - PHBG	93.991	31,727
SHAPP	93.991	3,595
		35,322
MCH Needs Assessment	93.994	8,062
CMS Clinic	93.994	557,237
Children's 1st - 3	93.994	91,008
		656,307
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES		\$ 5,197,599
U.S. DEPARTMENT OF AGRICULTURE Passed through the State Department of Public Health		
WIC	10.557	\$ 4,446,814
TOTAL U.S. DEPARTMENT OF AGRICULTURE		\$ 4,446,814
U.S. DEPARTMENT OF EDUCATION Passed through the State Department of Public Health		
Infants and Toddlers with Disabilities	84.181	\$ 427,542
BCW/ARRA Part C IDEA EI System	84.393	74,561
ARRA-Children's 1st-Developmental Specialist	84.393	15,022
		89,583
TOTAL U.S. DEPARTMENT OF EDUCATION		\$ 517,125
TOTAL FEDERAL EXPENDITURES		\$ 10,161,538
See independent auditors' report.		

WARE 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 Ware County Board of Health 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.

OTHER STATE REQUIREMENTS

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

	Program	Revenue	Expenditures	Due (To) From State
Passed through the Georgia Department of Public Health				
Public Health	748	\$ 819,667	\$ 819,667	\$ -
WIC Nutrition Education	007	42,596	42,596	-
WIC Breastfeeding	009	48,220	48,220	-
WIC Visual Collaboration	014	843,449	843,449	-
Children's 1st - 2	024	76,932	76,932	-
Genetics	027	77,456	77,456	-
Children's 1st - 3	029	91,008	91,008	-
Children's 1st - 4	030	92,020	92,020	-
TB Case Management	031	189,232	189,232	-
Pharmacy	034	70,736	70,736	-
HIV/AIDS Substance Abuse	044	53,430	53,430	-
Breastest & More	056	230,298	230,298	-
Immunization	066	95,416	95,416	-
Ryan White Part B	075	35,485	35,485	-
Oral Health	076	85,464	85,464	-
Project Care	086	249,756	249,756	-
Ryan White	094	470,925	470,925	-
EI Service Coordinator	112	484,452	484,452	-
Tobacco Use Prevention	139	49,981	49,981	-
Perinatal Health Partners	152	159,878	159,878	-
Hypertension/ SHAPP	170	3,595	3,595	-
Immunizations - PHBG	200	31,727	31,727	-
Teen Center	238	102,169	102,169	-
MCH Needs Assessment	244	8,062	8,062	-
EPI Capacity	245	56,985	56,985	-
PH Emergency Preparedness Program	247	28,482	28,482	-
EPI Capacity Additional	280	14,848	14,848	-
Children 1st Development	298	15,022	15,022	-
WIC Cost Pool	301	1,992,077	1,992,077	-
Youth Development Coordination	306	69,390	69,390	-
Breastfeeding Peer Counseling	329	152,220	152,220	-

See independent auditors' report.

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

	<u>Program</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Due (To) From State</u>
Passed through the Georgia Department of Public Health				
Georgia Asthma	330	6,374	6,374	-
Chase	344	61,964	61,964	-
Comprehensive STD Program	367	1,207	1,207	-
CP Family Planning	401	605,745	605,745	-
EPSDT	404	157,732	157,732	-
State Cervical Cancer	405	95,834	95,834	-
CMS Clinic	409	1,071,609	1,071,609	-
Reduction of Tobacco	417	15,000	15,000	-
Perinatal Health	449	260,000	260,000	-
UNHSI	460	29,920	29,920	-
UNHSI/Audiology	461	38,782	38,782	-
State Breast and Cervical	464	129,671	129,671	-
State Tobacco Use Prevention	466	71,566	71,566	-
Emergency Preparedness	498	431,663	431,663	-
Infants and Toddlers with Disabilities	543	427,542	427,542	-
Family Planning District Cadre	559	407,691	407,691	-
Hospital Preparedness Program	566	71,397	71,397	-
Hospital Resources Deployment Cache	567	14,000	14,000	-
BCW/ARRA of 2009 IDEA Part C	579	74,561	74,561	-
WIC Admin	643	<u>1,368,252</u>	<u>1,368,252</u>	<u>-</u>
Total		<u>\$ 12,081,488</u>	<u>\$ 12,081,488</u>	<u>\$ -</u>

See independent auditors' report.