



PHS COMMISSIONED
OFFICERS FOUNDATION

FOR THE ADVANCEMENT OF PUBLIC HEALTH

ANNUAL REPORT
JULY 1, 2009 - JUNE 30, 2010

Statement of Purpose

As provided in Article Two of the bylaws, the purpose of the Foundation is as follows:

This Foundation is organized, and shall be administered and operated, exclusively to receive, administer, and expend funds for the following charitable and educational purposes, within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986:

- (a) education and training for health professionals;
- (b) the conduct of studies and research;
- (c) collaboration with related organizations and the broad dissemination of public and professional information;
- (d) other educational and charitable activity as determined by the Board of Trustees;
- (e) to assist other educational and charitable organizations in the conduct of similar activities; and
- (f) to engage in any and all lawful activities incidental to the foregoing purposes except as restricted herein.

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Program Highlights

The Foundation continued all existing programs while adding new ones during the 2009-2010 operating year.

The Foundation has enjoyed a successful, albeit fiscally challenging year. Highlights of the Foundation's activities most recent activities include the 2010 Scientific and Training Symposium, held in San Diego during May. The Scientific Program offered at the Symposium was generally evaluated as our best ever.

The Anchor and Caduceus Dinner, held the opening night of the Symposium, celebrated the birthday of the Commissioned Corps and the U.S. Public Health Service. The Dr. C. Everett Koop Honorary Lecture was delivered by Rear Admiral Christine Bruzek-Kohler, NC, USN, Commander Naval Medical Center San Diego and Navy Medicine West.

The Foundation continued the partnership of the Rear Admiral Jerrold M. Michael Fellowship and the University of Maryland School of Public Health. The inaugural PHS Commissioned Corps fellows will shortly receive their Global Health Certificates program. The graduate credits earned will be fully applicable to further study leading to an advanced degree in the field of public health. The second group of fellows has already enrolled in this year's program.

In an effort to put the lessons learned at our two Global Health Summits to work, the Foundation is now actively engaged in two projects aimed at improving health literacy and education on two continents.

In partnership with the China Association of Health Education in Beijing, we are performing preliminary research for a study effort addressing the effectiveness of nurses as health educators in rural communities.

At the request of the Health Initiative for African Safety and Stability (HIFASS) in Nigeria, the Foundation has submitted a proposal to provide training in public health education for Nigerian armed forces veterans and their families as well as family members of active duty Nigerian armed forces.

The Foundation's publishing arm produced "*Caring and Curing, A History of the Indian Health Service.*" Authored by James P. Rife, a Senior Historian with History Associates Incorporated and Captain Alan J. Dellapenna, Jr. a PHS Commissioned officer with over 25 years service with the Indian Health Service, *Caring and Curing* is an important contribution to the nation's public health literature and the legacy of the PHS Commissioned Corps. Additionally, COF is preparing to publish a new book, "Public Health Emergency Preparedness & Response: Principles & Practice," which meets a critical need of public health emergency responders for a ready source of information that is applicable both as a desktop reference and field manual. This book is edited by, Richard H. Carmona, MD, MPH, 17th Surgeon General of

the United States; CAPT Robert G. Darling, MD, (Ret. USN); CAPT James E. Knoblen, PharmD, MPH, (Ret. USPHS); and RADM Jerrold M. Michael, DrPH, ScD (Ret. USPHS).

As the Foundation grows and becomes more widely known, a direct result is greater awareness, understanding, and support for the PHS Commissioned Corps and its role in protecting and advancing not only the Nation's public health, but also the health of the global community.

ANNUAL USPHS SCIENTIFIC AND TRAINING SYMPOSIUM

The 45th Annual US PHS Scientific and Training Symposium opened on May 24th in San Diego, CA in an impressive ceremony with some 950 officers, academics, students, and public health professionals in the audience. With the theme, “Public Health 2010: The Road Ahead,” the symposium’s opening plenary session featured the Assistant Secretary for Health, The Honorable Howard Koh, MD, MPH, delivering the 47th Luther Terry Memorial Lecture.

After a break for lunch, the afternoon got underway with a surprise visit and brief remarks from Lieutenant General Eric Schoomaker, the Army Surgeon General, who updated the audience on Army’s new public health command. LTG Schoomaker also congratulated and thanked the PHS Commissioned Corps for its support of DoD health programs and health diplomacy missions, emphasizing the critical importance of the PHS Commissioned Corps to the success of DoD health operations.

Following General Schoomaker’s remarks, U.S. Surgeon General, Vice Admiral Regina Benjamin addressed symposium attendees and spoke of her vision for public health and the future of the Commissioned Corps. Admiral Benjamin then opened the floor to a “town hall” meeting and along with Assistant Secretary for Health, Dr. Koh, fielded questions from the audience.

The “town hall” meeting was followed by a presentation by His Excellency Chief Roland Oritsejafor, MD, President of Health Initiative for African Safety and Stability (HIFASS) and a former Minister of Defense for Health Affairs in Nigeria. Dr. Oritsejafor led a delegation from HIFASS which included several senior officials from both the Nigerian and Liberian Ministries of Defense. Dr. Oritsejafor spoke about the progress of HIFASS in establishing health education programs in sub-Saharan Africa.

The day concluded with the Ensemble concert and Anchor and Caduceus Dinner in the evening. The Anchor and Caduceus Dinner celebrates the founding of the Public Health Service as well as the birthday of the PHS Commissioned Corps. Rear Admiral Christine Bruzek-Kohler, NC, USN, Commander Naval Medical Center San Diego and Navy Medicine West delivered the C. Everett Koop Honorary Lecture at the dinner.

In conjunction with the training symposium, COF sponsored the Surgeon General’s 5k Run/Walk. The Run/Walk activity helped to evidence the importance of health in the 21st century. The Acting Deputy Surgeon General started and participated in the event involving over 400 health professionals, partners and friends of public health.

Among the many highlights were awards to recognize technical expertise in public health and awards in other related disciplines. For example, the Health Leader of the Year Award—which was established in 1987 to recognize individuals who have made notable contributions to the health of the nation was given to Senator Daniel K. Inouye for his long time support of the U.S. Public Health Service. The John C. Villforth Leadership Award recognizing the exemplary work of senior career leaders in the USPHS. The 2010 Award winner is Captain Michael G. Gressel, PhD, CSP, USPHS with the National Institute for Occupational Safety and Health.

Additionally, there were focused tracks on Current Developments in Key Public Health Areas of Concern including the Public Health response to the January 12, 2010 earthquake in Haiti from the initial response by the team embarked on board the U.S. Navy's USS Bataan, to the humanitarian mission conducted by the team embarked on board the USNS Comfort to the role of public health in the ongoing recovery efforts in Haiti. These panel and workshop discussions demonstrated the importance of transforming and strengthening the public health infrastructure in the United States and other nations so that local public health jurisdictions may respond to the challenge to protect and improve the public's health in the 21st century.

As a prelude to the training symposium, the Commissioned Officers Foundation sponsored the following:

OFRD Deployment Training Aboard a Navy Ship--This training on ship-based missions will be done in partnership with the U.S. Navy. Training will be offered in a morning session and an afternoon session aboard a U.S. Naval Vessel. Topics covered will include proper shipboard etiquette; details about USPHS humanitarian missions; and information on shipboard life and daily routines.

The Office of the Surgeon General Protocol and Etiquette Workshop: This session will provide attendees with the protocol and etiquette intelligence to propel officers to senior rank status. The workshop includes lunch where you will learn to "dine like a diplomat."

Fundamentals of Leadership: This popular session will be offered for the third year. Participants will assess their own leadership style using the DISC inventory, learn to understand the styles of others; explore leadership in the real world through breakout sessions and finally discover ways to improve their own leadership competencies.

Public Health Infrastructure Technologies for Humanitarian Assistance Deployments: This course will provide participants with the skills to effectively design and repair public health infrastructure, utilizing appropriate technologies (Water Treatment by Sand Filtration Methods, Medical Waste Incinerators, Rain Water Catchment Systems, Rope Pump Wells and Wastewater Separation and Reuse), encountered in the regions visited by the humanitarian assistance missions. In addition to the technologies themselves, the participants will be introduced to culturally sensitive considerations regarding how the technologies are employed.

Based on the participants' feedback, the most important outcome of the training symposium was the networking opportunities for health care professionals. Second to networking opportunities was the opening keynote presentation by Native American Journalist Mark Trahan's on Wednesday morning, May 26th. Mr. Trahan suggests the Indian Health Service as a model for health care reform in the United States. He spoke not only as an informed observer and reporter on health care issues, but also, and perhaps even more importantly, as a consumer of health care in both IHS and other health care systems. Mr. Trahan's probing and thought-provoking remarks are a must read for all interested in real health care reform, but most especially for all officers of the PHS Commissioned Corps (Mr. Trahan's remarks are available

on the COF web site (phscof.org). Additionally, the successes of the training symposium were primarily due to the planning committee—which was made up of talented and dedicated volunteers. The committee was also responsible for the overall planning and coordination of the training symposium.

Scholarship Winners for Academic Year 2010-2011

Six deserving dependents of PHS Commissioned Officers have been awarded a total of \$3,250 in Scholarship money for the 2010-2011 academic year. Winners were chosen by a panel of PHS Officers. Congratulations to the following:

Laura A. Divel, from Rockville, MD is the winner of the **Ronald Lessing Memorial Scholarship**. Laura is attending the University of Notre Dame pursuing a degree in Civil Engineering. Her COA sponsor is her mother, Captain Josephine E. Divel, USPHS.

Nicholas Steketee from Preveessin, France is the winner of the **Fort Duchesne Branch Scholarship**. He has been accepted to Stanford University. He is the dependent son of two COA members, Captain Kathleen Irwin, USPHS (ret) and Captain Richard Steketee, USPHS (ret).

Mathew R. Higham from Poland, Ohio is the winner of the **North Carolina Branch Scholarship**. He plans to attend either Miami University of Ohio or Villanova University. His sponsor is Captain Richard T. Higham, USPHS

Justin Rex Boice, from Rockville, MD is the winner of the **Rio Grande Branch Scholarship**. He is currently attending Pennsylvania State University. His COA sponsor is his father Captain John D. Boice Jr., USPHS, (Ret)

Jeremiah Traeger, from Pinetop, AZ is the winner of the **Baxer/Riddick Scholarship**. Jeremiah attends the University of Arizona, in Tucson, AZ. His major is Chemical Engineering. His COA sponsor is Captain Marc Traeger, USPHS.

Deborah E. Backman, from Wyoming, OH is the winner of the **Little Colorado Branch Scholarship**. Deborah will be graduating from the Wyoming High School and plans to attend Indiana University in Bloomington, Indiana. Her COA sponsor is her mother, LCDR Bonita D. Malit, USPHS (ret).

COF was disappointed with the limited in the number of scholarships it could award due to lack of participation by many of the COA branches. Also some applicants were ineligible due to their COA sponsors not being current with their COA dues.

Scholarships are funded by individuals, including PHS officers both active and retired, COA branches and other organizations for as little as \$250. Persons interested in contributing to the scholarship fund, want more information or whose dependents may wish to apply for an award are encouraged to contact Brian McSheffrey, the Foundation's Development Director at 1-866-366-9593. He can also be reached at bmcshreffrey@coausphs.org

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Mr. Michael J. Ardaiz
LCDR Sylvie I. Cohen
LTJG John W. Diehl
CAPT William H.J. Haffner, (Ret.)
RADM Gary J. Hartz, (Ret.)
LCDR Daniel J. Hewett
CAPT Nanette Pepper Callahan
CAPT Jay A. Rachlin, (Ret.)
RADM Richard A. Rubendall
RADM David C. Rutstein
CAPT Victor Schneider, (Ret.)
CAPT Richard M. Taffet, (Ret.)
LT Stephanie L. Victor
RADM Donald L. Weaver
LCDR Latrise M. Workman
CDR Lois Young

CAPT Lawrence B. Schonberger, (Ret.)
CAPT Richard J. Sherins, (Ret.)
CDR Michael J. Shiber
LCDR Curtis I. Silvis
CDR Beverly A. Smith
CDR Maria-Paz U. Smith
CAPT Charlotte A. Spires
CAPT Leo H. Stander, Jr., (Ret.)
LCDR Robert S. Swanson
CAPT Blair W. Thurgood, (Ret.)
CAPT Richard R. Truitt
LT Janet M. Valdez
LT Pieter S. VanHorn
CDR Alicia G. Vantran
CAPT Ronald C. Varsaci
CDR Thuyanh T. Vu
CDR Geoffrey T. Wachs
CAPT John H. Waite, (Ret.)
LTJG Westbrook E. Walsh
CAPT Eric M. Wassermann
CAPT William D. Watkins
LCDR Leslie D. Wehrle
CDR Maxine B. Wilcox, (Ret.)
Mr. John A. Wilkens
LCDR Judy A. Williams, (Ret.)
CAPT Stephen E. Wilson
LCDR Elaine C. Wolff
CAPT Robert N. Zimmerman, (Ret.)

**THE PHS COMMISSIONED OFFICERS
FOUNDATION FOR THE ADVANCEMENT
OF PUBLIC HEALTH, INC.**

AUDITED FINANCIAL STATEMENTS

June 30, 2010

**THE PHS COMMISSIONED OFFICERS FOUNDATION
FOR THE ADVANCEMENT OF PUBLIC HEALTH, INC.
AUDITED FINANCIAL STATEMENTS
June 30, 2010**

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Drolet + Associates PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
The PHS Commissioned Officers Foundation
for the Advancement of Public Health, Inc.
Landover, MD

Report of Independent Auditors

We have audited the accompanying statement of financial position of the PHS Commissioned Officers Foundation for the Advancement of Public Health, Inc. (the Foundation) as of June 30, 2010, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Foundation's 2009 financial statements and, in our report dated December 8, 2009, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit 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 opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the PHS Commissioned Officers Foundation for the Advancement of Public Health, Inc. as of June 30, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Drolet + Associates, PLLC

Washington, DC
December 6, 2010

**THE PHS COMMISSIONED OFFICERS FOUNDATION
FOR THE ADVANCEMENT OF PUBLIC HEALTH, INC.
STATEMENT OF FINANCIAL POSITION**

June 30, 2010

(With Summarized Financial Information for June 30, 2009)

	2010	2009
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 126,138	\$ 123,649
Due from COA	147,775	50,128
Accounts and contributions receivable	21,667	47,827
Inventory	5,268	-0-
TOTAL CURRENT ASSETS	300,848	221,604
INVESTMENTS	48	55,176
FIXED ASSETS		
Equipment	44,671	1,826
Organization costs	1,544	1,544
Accumulated amortization and depreciation	(11,171)	(3,370)
TOTAL FIXED ASSETS	35,044	-0-
TOTAL ASSETS	\$ 335,940	\$ 276,780
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 189,919	\$ 162,316
TOTAL CURRENT LIABILITIES	189,919	162,316
NET ASSETS		
Unrestricted	109,689	86,664
Temporarily restricted	36,332	27,800
TOTAL NET ASSETS	146,021	114,464
TOTAL LIABILITIES AND NET ASSETS	\$ 335,940	\$ 276,780

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

**THE PHS COMMISSIONED OFFICERS FOUNDATION
FOR THE ADVANCEMENT OF PUBLIC HEALTH, INC.
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2010
(With Summarized Financial Information for the Year Ended June 30, 2009)**

	Unrestricted	Temporarily Restricted	2010 Total	2009 Total
REVENUE				
Contributions	\$ 121,943	\$ 26,272	\$ 148,215	\$ 123,510
Annual meeting	517,727		517,727	485,997
Event income	31,736		31,736	38,275
Book royalties	38,959		38,959	-0-
Interest and dividends	214		214	2,094
Gain (loss) on investments	99		99	(4,746)
Miscellaneous income	4,860		4,860	1,760
Net assets released from restrictions	17,740	(17,740)	-0-	-0-
TOTAL REVENUE	733,278	8,532	741,810	646,890
EXPENSES				
Program	600,950		600,950	565,094
Management and general	59,552		59,552	66,646
Fundraising	49,751		49,751	44,716
TOTAL EXPENSES	710,253	-0-	710,253	676,456
CHANGE IN NET ASSETS	23,025	8,532	31,557	(29,566)
NET ASSETS, BEGINNING OF YEAR	86,664	27,800	114,464	144,030
NET ASSETS, END OF YEAR	\$ 109,689	\$ 36,332	\$ 146,021	\$ 114,464

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

**THE PHS COMMISSIONED OFFICERS FOUNDATION
FOR THE ADVANCEMENT OF PUBLIC HEALTH, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2010
(With Summarized Financial Information for the Year Ended June 30, 2009)**

	Program	Management & General	Fundraising	2010 Total	2009 Total
Accounting		\$ 8,625		\$ 8,625	\$ 18,026
Anchor & Caduceus					
Society luncheon	\$ 267			267	-0-
Administrative expenses	285	285	\$ 4,022	4,592	4,022
Depreciation		7,801		7,801	-0-
Annual meeting	447,685			447,685	452,744
Event expense	71,474			71,474	24,001
Bank charges		719		719	64
Board of trustees	6,590			6,590	9,897
Communications		10,653		10,653	15,337
Contributions	5,021			5,021	4,585
Development activities			8,657	8,657	888
Grant expense				-0-	2,000
Postage and mailing	3,321		1,951	5,272	2,887
Printing and reproduction	368		1,231	1,599	6,182
Professional fees	46			46	3,533
Rent	8,408	4,752	5,118	18,278	21,000
Salaries, payroll taxes and benefits	47,269	26,717	28,772	102,758	105,669
Telephone	2,129			2,129	55
Travel	400			400	523
Miscellaneous	7,687			7,687	5,043
Total	\$ 600,950	\$ 59,552	\$ 49,751	\$ 710,253	\$ 676,456

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

**THE PHS COMMISSIONED OFFICERS FOUNDATION
FOR THE ADVANCEMENT OF PUBLIC HEALTH, INC.
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2010
(With Summarized Financial Information for the Year Ended June 30, 2009)**

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES		
CHANGE IN NET ASSETS	\$ 31,557	\$ (29,566)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation and amortization expense	7,801	-0-
(Gain) loss on investments	(99)	4,746
Decrease (increase) in accounts and contributions receivable	26,160	(9,609)
Increase in due from affiliate	(97,647)	(46,592)
Increase in inventory	(5,268)	-0-
Increase in accounts payable and accrued expenses	27,603	74,474
NET CASH USED IN OPERATING ACTIVITIES	(9,893)	(6,547)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(42,845)	-0-
Proceeds from sales of investments	55,227	3,146
NET CASH PROVIDED BY INVESTING ACTIVITIES	12,382	3,146
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,489	(3,401)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	123,649	127,050
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 126,138	\$ 123,649

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

**THE PHS COMMISSIONED OFFICERS FOUNDATION
FOR THE ADVANCEMENT OF PUBLIC HEALTH, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2010**

NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization The PHS Commissioned Officers Foundation for the Advancement of Public Health, Inc. (the Foundation) was established June 7, 2000 as a separate organization authorized by the Board of Directors of the Commissioned Officers Association of the United States Public Health Service, Inc. (COA).

The Foundation receives, administers and expends funds for education and training for health professionals and conducts studies and research.

The Foundation is supported primarily by contributions and income from the annual meeting and events.

Basis of Accounting The accompanying financial statements are presented on the accrual basis of accounting. Consequently, revenue is recognized when earned and expenses when incurred.

Income Taxes The Foundation is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code) and has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Code.

Fixed Assets The Foundation capitalizes all fixed asset acquisitions of \$500 and above. Fixed assets are recorded at cost, if purchased, or fair market value at date of donation, if contributed. Depreciation is provided on a straight-line basis over the estimated useful life of the asset.

Cash and Cash Equivalents The Foundation considers all cash accounts with a maturity of three months or less to be cash equivalents.

Investments Investments are stated at fair value. The valuation of investments is based upon quotations obtained from national securities exchanges.

Accounts and Contributions Receivable Accounts and contributions receivable are stated at the amount management expects to collect. No allowance for doubtful accounts has been established since management considers all amounts to be fully collectible.

Inventory Inventory consists of books which are available for sale by the Foundation and is stated at the lower of cost or market value.

Reclassification Certain 2009 amounts have been reclassified for comparative purposes.

**THE PHS COMMISSIONED OFFICERS FOUNDATION
FOR THE ADVANCEMENT OF PUBLIC HEALTH, INC.
NOTES TO FINANCIAL STATEMENTS (Continued)
June 30, 2010**

**NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)**

Estimates The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Contributions The Foundation reports gifts of cash and other assets as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

**Prior Year
Information** The financial statements include certain prior year summarized information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Foundation's financial statements for the year ended June 30, 2009, from which the summarized information was derived.

NOTE B - CONCENTRATIONS

The Foundation maintains a cash balance at a financial institution in the Washington, DC metropolitan area. The account at this institution is insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At times during the year, the Foundation's cash balance exceeded the FDIC insurance amount. Management believes the risk in these situations to be minimal.

NOTE C - RELATED PARTY TRANSACTIONS

The Foundation shares office space and other related expenses and services with the COA. In addition, the Foundation participates in a joint annual meeting with COA. Expenses incurred by the Foundation and COA are allocated on a reasonable basis as mutually agreed upon in a consistent manner. As of June 30, 2010, COA owes the Foundation approximately \$148,000.

**THE PHS COMMISSIONED OFFICERS FOUNDATION
FOR THE ADVANCEMENT OF PUBLIC HEALTH, INC.
NOTES TO FINANCIAL STATEMENTS (Continued)
June 30, 2010**

NOTE D - FUNCTIONAL EXPENSES

The costs of providing the various program and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NOTE E - TEMPORARILY RESTRICTED NET ASSETS

As of June 30, 2010 the Foundation's temporarily restricted net assets consisted of the following:

Purpose	Amount
Ronald Lessing Scholarship	\$ 735
JM Fellowship	13,962
Jr. Officer Grant	350
PHS Ensemble	8,539
Environmental Health Officers Fund	3,798
Dental Professional Advisory Committee	4,477
JOAG Fund	2,971
Steele Scholarship	1,500
Total temporarily restricted net assets	\$ 36,332

For the year ended June 30, 2010, net assets were released from restrictions by incurring expenses satisfying the purpose restrictions specified by donors as follows:

Purpose	Amount
General Scholarship Program	\$ 2,892
JM Fellowship	9,368
Alaska History	61
Ronald Lessing Scholarship	895
PHS Ensemble	1,546
Environmental Health Officers Fund	400
Dental Professional Advisory Committee	75
JOAG Fund	2,503
Net assets released from restrictions	\$ 17,740

**THE PHS COMMISSIONED OFFICERS FOUNDATION
FOR THE ADVANCEMENT OF PUBLIC HEALTH, INC.
NOTES TO FINANCIAL STATEMENTS (Continued)
June 30, 2010**

NOTE F - INCOME TAXES

On July 1, 2009, the Foundation adopted the provisions of Financial Accounting Standards Board, Accounting Standards Codification 740, *Income Taxes* (ASC 740). ASC 740 requires that a tax position be recognized or derecognized based on a "more-likely-than-not" threshold. This applies to positions taken or expected to be taken in a tax return. The implementation of ASC 740 had no impact on the Foundation's financial statements. The Foundation does not believe its financial statements include, or reflect, any uncertain tax positions.

NOTE G - RETIREMENT PLAN

The Foundation sponsors a defined contribution plan (the Plan) through COA. For the year ended June 30, 2010, the Foundation reimbursed COA approximately \$9,800 for contributions to the Plan.

NOTE H - SUBSEQUENT EVENTS

Subsequent events were evaluated through December 6, 2010, which is the date the financial statements were available to be issued.



Drolet + Associates PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
The PHS Commissioned Officers Foundation
for the Advancement of Public Health, Inc.
Landover, MD

Report of Independent Auditors
on Supplementary Information

Our report on our audit of the financial statements of the PHS Commissioned Officers Foundation for the Advancement of Public Health, Inc. for the year ended June 30, 2010 appears on page one. We conducted our audit in accordance with auditing standards generally accepted in the United States for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Detailed Statement of Activities for the United States Public Health Service, Inc. Professional Association Annual Meeting is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the examination of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Drolet + Associates, PLLC

Washington, DC
December 6, 2010

**THE PHS COMMISSIONED OFFICERS FOUNDATION
FOR THE ADVANCEMENT OF PUBLIC HEALTH, INC.
DETAILED STATEMENT OF ACTIVITIES FOR THE
UNITED STATES PUBLIC HEALTH SERVICE, INC.
PROFESSIONAL ASSOCIATION ANNUAL MEETING
For the Year Ended June 30, 2010**

REVENUE

Registration	\$ 321,647
Exhibits	99,616
Sponsorships	40,150
Other income	56,314

TOTAL REVENUE **517,727**

EXPENSES

Consulting	106,316
Banquet/AV fees	44,989
Hotel/location	227,260
Exhibitor/rentals	10,697
Mailing/delivery/postage	854
Marketing expenses	1,619
Printing	13,391
Telephone	1,106
Travel	8,874
Supplies	2,214
Speaker's expenses	7,917
Miscellaneous	22,448

TOTAL EXPENSES **447,685**

EXCESS REVENUE OVER EXPENSES **\$ 70,042**
