



**Auditor of State  
Betty Montgomery**



**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT  
ATHENS COUNTY**

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**Auditor of State  
Betty Montgomery**

Athens City-County General Health District  
Athens County  
278 West Union Street  
Athens, Ohio 45701

To the Board of Health:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Betty Montgomery".

**Betty Montgomery**  
Auditor of State

July 22, 2005

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Athens City-County General Health District  
Athens County  
278 West Union Street  
Athens, Ohio 45701

To the Board of Health:

We have audited the accompanying financial statements of the Athens City-County General Health District, Athens County, Ohio (the District) as of and for the years ended December 31, 2004 and 2003. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the District to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District has elected not to reformat its statements. Since this District does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31,, 2004, or its changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Athens City-County General Health District, Athens County, Ohio, as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the District to include Management's Discussion and Analysis for the year ended December 31, 2004. The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 22, 2005, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



**Betty Montgomery**  
Auditor of State

July 22, 2005



**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT  
ATHENS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Expendable Trust</u>	
<b>Cash Receipts:</b>					
Taxes	\$ 625,342	\$	\$	\$	\$ 625,342
Intergovernmental	509,719				509,719
Permits	37,317				37,317
Fees	64,610	8,341			72,951
Licenses		160,212			160,212
Miscellaneous	305	37			342
Other receipts	99,732	6,800			106,532
<b>Total Cash Receipts</b>	<u>1,337,025</u>	<u>175,390</u>	<u>0</u>	<u>0</u>	<u>1,512,415</u>
<b>Cash Disbursements:</b>					
Current:					
Salaries	611,443	86,567			698,010
Supplies	25,010				25,010
Equipment	613				613
Dental Sealant Program	59,793				59,793
Contracts - Services	76,470				76,470
Travel	11,181				11,181
Insurance	170,251				170,251
Advertising and printing	86				86
Public employee's retirement	92,265				92,265
Worker's compensation	17,644				17,644
Medicare	6,129	722			6,851
Other	303,029	75,399			378,428
Debt Service:					
Principal Retirement			140,174		140,174
Interest and Fiscal Charges			1,413		1,413
<b>Total Cash Disbursements</b>	<u>1,373,914</u>	<u>162,688</u>	<u>141,587</u>	<u>0</u>	<u>1,678,189</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>(36,889)</u>	<u>12,702</u>	<u>(141,587)</u>	<u>0</u>	<u>(165,774)</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Proceeds of Notes			70,174		70,174
Transfers-In		10,515	33,072		43,587
Transfers from Athens County General Fund			30,607		30,607
Transfers-Out	(43,587)				(43,587)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(43,587)</u>	<u>10,515</u>	<u>133,853</u>	<u>0</u>	<u>100,781</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(80,476)</u>	<u>23,217</u>	<u>(7,734)</u>	<u>0</u>	<u>(64,993)</u>
<b>Fund Cash Balances, January 1</b>	<u>259,634</u>	<u>129,341</u>	<u>7,734</u>	<u>9,192</u>	<u>405,901</u>
<b>Fund Cash Balances, December 31</b>	<u>\$ 179,158</u>	<u>\$ 152,558</u>	<u>\$ 0</u>	<u>\$ 9,192</u>	<u>\$ 340,908</u>
<b>Reserves for Encumbrances, December 31</b>	<u>\$ 31,480</u>	<u>\$ 90</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 31,570</u>

The notes to the financial statements are an integral part of this statement.

**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT  
ATHENS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Expendable Trust</u>	
<b>Cash Receipts:</b>					
Taxes	\$ 634,345	\$	\$	\$	\$ 634,345
Intergovernmental	586,017				586,017
Permits	34,568				34,568
Fees	45,090	6,381			51,471
Licenses		154,040			154,040
Miscellaneous	305	59			364
Other receipts	109,308	6,800			116,108
<b>Total Cash Receipts</b>	<u>1,409,633</u>	<u>167,280</u>	<u>0</u>	<u>0</u>	<u>1,576,913</u>
<b>Cash Disbursements:</b>					
Current:					
Salaries	628,282	85,919			714,201
Supplies	22,394				22,394
Equipment	5,000				5,000
Dental Sealant Program	36,161				36,161
Contracts - Services	47,701				47,701
Travel	9,399				9,399
Insurance	290				290
Advertising and printing	167,613				167,613
Public employee's retirement	95,876				95,876
Worker's compensation	10,505				10,505
Medicare	6,676	698			7,374
Other	281,047	73,817			354,864
Debt Service:					
Principal Retirement			210,224		210,224
Interest and Fiscal Charges			3,672		3,672
<b>Total Cash Disbursements</b>	<u>1,310,944</u>	<u>160,434</u>	<u>213,896</u>	<u>0</u>	<u>1,685,274</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>98,689</u>	<u>6,846</u>	<u>(213,896)</u>	<u>0</u>	<u>(108,361)</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Proceeds of Notes			140,224		140,224
Transfers-In	27,000	28,500	42,903		98,403
Transfers from Athens County General Fund			31,579		31,579
Transfers-Out	(71,403)	(27,000)			(98,403)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(44,403)</u>	<u>1,500</u>	<u>214,706</u>	<u>0</u>	<u>171,803</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>54,286</u>	<u>8,346</u>	<u>810</u>	<u>0</u>	<u>63,442</u>
<b>Fund Cash Balances, January 1</b>	<u>205,348</u>	<u>120,995</u>	<u>6,924</u>	<u>9,192</u>	<u>342,459</u>
<b>Fund Cash Balances, December 31</b>	<u>\$ 259,634</u>	<u>\$ 129,341</u>	<u>\$ 7,734</u>	<u>\$ 9,192</u>	<u>\$ 405,901</u>
<b>Reserves for Encumbrances, December 31</b>	<u>\$ 1,799</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,799</u>

The notes to the financial statements are an integral part of this statement.

**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT  
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Athens City-County General Health District, Athens County (the District), as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. The District's services include inspection and licensing of food establishments, inspections of sewer and water systems, inspection and licensing of solid waste facilities, tuberculosis screening, inspection of trailer parks, birth and death certificates, administration of public health nursing programs and other related services.

The District's management believes these financial statements present all activities for which the District is financially accountable.

**B. Basis of Accounting**

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements adequately disclose material matters the Auditor of State's accounting basis requires.

**C. Cash**

As required by Ohio Revised Code, the County Treasurer is custodian for the District's cash. The County's cash and investment pool holds the District's assets, valued at the County Treasurer's reported carrying amount.

**D. Fund Accounting**

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

**1. General Fund**

The General Fund accounts for all financial resources except those restricted by law or contract.

**2. Special Revenue Funds**

These funds account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Funds:

**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT  
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds (Continued)**

Food Service Fund – This fund receives monies from licenses issued to food service providers.

Solid Waste Fund – This fund receives fees for permits issued for the installation of septic systems.

**3. Debt Service Fund**

These funds account for receipts restricted to retiring debt held by the District. The District had the following Debt Service Fund:

Health Department Renovation Fund – This fund receives transfers from the General Health District Fund and the County General Fund for the purpose of retiring note debt issued for renovation of the District.

**4. Fiduciary Fund (Trust Fund)**

These funds account for resources restricted by legally binding trust agreements. The District had the following significant Fiduciary Fund:

Orthopedic Trust Fund – This fund is used to account for the proceeds received from the Minnie Mildred Ruston estate for the benefit of crippled children in Athens County. This fund is classified as an Expendable Trust Fund.

**E. Budgetary Process**

The Ohio Revised Code requires the District to budget each fund annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. The Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure and amendments thereto. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT  
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process (Continued)**

**3. Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2004 and 2003 budgetary activity appears in Note 2.

**F. Property, Plant, and Equipment**

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**2. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2004 and 2003 follows:

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,355,516	\$1,337,025	(\$18,491)
Special Revenue	162,000	185,905	23,905
Debt Service	73,000	133,853	60,853
Fiduciary	0	0	0
Total	\$1,590,516	\$1,656,783	\$66,267

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,504,024	\$1,448,981	\$55,043
Special Revenue	172,871	162,778	10,093
Debt Service	71,413	141,587	(70,174)
Fiduciary	0	0	0
Total	\$1,748,308	\$1,753,346	(\$5,038)

**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT  
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**2. BUDGETARY ACTIVITY (Continued)**

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,258,141	\$1,436,633	\$178,492
Special Revenue	188,500	195,780	7,280
Debt Service	73,885	214,706	140,821
Fiduciary	0	0	0
Total	\$1,520,526	\$1,847,119	\$326,593

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,459,951	\$1,384,146	\$75,805
Special Revenue	197,500	187,434	10,066
Debt Service	74,482	213,896	(139,414)
Fiduciary	0	0	0
Total	\$1,731,933	\$1,785,476	(\$53,543)

**3. INTERGOVERNMENTAL FUNDING**

The County apportions the excess of the District's appropriations over other estimated receipts among the townships and municipalities composing the District, based on their taxable property valuations. The County withholds the apportioned excess from property tax settlements and distributes it to the District. The financial statements present these amounts as intergovernmental receipts.

**4. RETIREMENT SYSTEM**

The District's full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2004 and 2003, OPERS members contributed 8.5 percent of their gross salaries. The District contributed an amount equal to 13.55 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2004.

**5. RISK MANAGEMENT**

**Commercial Insurance**

The Athens County Commissioners maintain comprehensive insurance coverage with private carriers for real property, building contents and vehicles. Vehicle policies include liability coverage for bodily injury and property damage. Real property and contents are 90% coinsured. The District is covered by these policies.

**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT  
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**6. DEBT**

Debt outstanding at December 31, 2004 was as follows:

	Principal	Interest Rate
General Obligation Note	\$ 70,174	2%

The Athens County Commissioners, on behalf of the District, issued a general obligation note to finance renovations. The note is refinanced each year with the District and Athens County sharing in the required principal and interest payment. The last renewal of the note was for \$70,174. The debt is backed by the full faith and credit of Athens County. Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	General Obligation Note
2005	\$ 71,577

**7. CONTINGENT LIABILITIES**

Amounts received from grantor agencies are subject to audit and adjustment by the grantor. The grantor may require refund of any disallowed costs. Management cannot presently determine any amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial

**8. PRIOR PERIOD ADJUSTMENT**

A prior period adjustment was required to record the debt activity of the District. The change increased the fund balance at January 1, 2003 for the Debt Service Fund by \$6,924.

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Athens City-County General Health District  
Athens County  
278 West Union Street  
Athens, Ohio 45750

To the Board of Health:

We have audited the financial statements of the Athens City-County General Health District, Athens County, Ohio (the District), as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated July 22, 2005, wherein we noted the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the District's management dated July 22, 2005, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

**Compliance and Other Matters**

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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Athens City-County General Health District  
Athens County  
Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*

We intend this report solely for the information and use of the management and the Board of Trustees. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

July 22, 2005

**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT  
ATHENS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2004 AND 2003**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2002-60705-001	A Finding for Recovery was issued against Ellen Davis for overpayment of severance pay.	Yes	This Finding for Recovery was paid in full on March 10, 2004.





**Auditor of State  
Betty Montgomery**

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**ATHENS COUNTY GENERAL HEALTH DISTRICT**

**ATHENS COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 30, 2005**