

***PORTAGE COUNTY COMBINED GENERAL HEALTH  
DISTRICT***

**PORTAGE COUNTY, OHIO**

**AUDIT REPORT**

**For the Years Ended December 31, 2006 & 2005**

***Charles E. Harris and Associates, Inc.***  
**Certified Public Accountants and Government Consultants**





# Mary Taylor, CPA

Auditor of State

Board of Directors  
Portage County Combined General Health District  
449 South Meridian Street  
Ravenna, Ohio 44266

We have reviewed the *Report of Independent Accountants* of the Portage County Combined General Health District, Portage County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2005 through December 31, 2006. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Report of Independent Accountants* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Report of Independent Accountants* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Portage County Combined General Health District is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA  
Auditor of State

September 24, 2007

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**PORTAGE COUNTY COMBINED GENERAL HEALTH DISTRICT**  
**PORTAGE COUNTY, OHIO**  
**Audit Report**  
**For the years ended December 31, 2006 & 2005**

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*Charles E. Harris & Associates, Inc.*  
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## **REPORT OF INDEPENDENT ACCOUNTANTS**

**Portage County Combined General Health District  
Portage County  
449 South Meridian Street  
Ravenna, Ohio 44266**

**To the Members of the Board:**

**We have audited the accompanying financial statements of the Portage County Combined General Health District, Ohio as and for the years ended December 31, 2006 and 2005. 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 that 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 years ended December 31, 2006 and 2005. Instead of the combined funds the accompanying financial statements present for 2006 and 2005, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for both years. 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 the 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 years ended December 31, 2006 and 2005, 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, 2006 and 2005, or its changes in financial position for the years 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 Portage County Combined Health District, as of December 31, 2006 and 2005, 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 years ended December 31, 2006 and 2005. 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 August 22, 2007, 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 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.

***Charles E. Harris & Associates, Inc.***  
August 22, 2007

**PORTAGE COUNTY COMBINED GENERAL HEALTH DISTRICT  
PORTAGE COUNTY, OHIO  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN  
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
For the Year Ended December 31, 2006**

	<u>Governmental Fund Types</u>		<u>(Memorandum Only) Total</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Federal Awards	\$ -	\$ 169,318	\$ 169,318
State Awards	33,499	62,442	95,941
Levies	328,773	-	328,773
Inspection Fees	143,309	1,699	145,008
Permits	383,909	-	383,909
Licenses	205,598	207,487	413,085
Fines	205	2,137	2,342
Contractual Services	4,000	109,068	113,068
Other	223,591	-	223,591
<b>Total Cash Receipts</b>	<b>1,322,884</b>	<b>552,151</b>	<b>1,875,035</b>
<b>Cash Disbursements:</b>			
Salaries	790,600	294,262	1,084,862
Supplies	71,778	14,558	86,336
Remittances to State	25,121	18,383	43,504
Equipment	12,683	8,518	21,201
Contracts- Repair	-	3,358	3,358
Contracts- Services	27,769	18,447	46,216
Travel	33,334	896	34,230
Advertisement and Printing	4,542	330	4,872
Public Employee's Retirement	106,795	35,398	142,193
Worker's Compensation	16,352	6,807	23,159
Other	176,079	99,188	275,267
<b>Total Cash Disbursements</b>	<b>1,265,053</b>	<b>500,145</b>	<b>1,765,198</b>
<b>Cash Receipts Over/(Under) Cash Disbursements</b>	<b>57,831</b>	<b>52,006</b>	<b>109,837</b>
<b>Fund Balance, January 1, 2006</b>	<b>426,983</b>	<b>84,465</b>	<b>511,448</b>
<b>Fund Balance, December 31, 2006</b>	<b>\$ 484,814</b>	<b>\$ 136,471</b>	<b>\$ 621,285</b>
<b>Reserves for Encumbrances, December 31</b>	<b>\$ 8,415</b>	<b>\$ -</b>	<b>\$ 8,415</b>

See accompanying Notes to the Financial Statements.



**PORTAGE COUNTY COMBINED GENERAL HEALTH DISTRICT  
PORTAGE COUNTY, OHIO  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN  
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
For the Year Ended December 31, 2005**

	<u>Governmental Fund Types</u>		<u>(Memorandum Only) Total</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Federal Awards	\$ -	\$ 222,849	\$ 222,849
State Awards	-	18,695	18,695
Intergovernmental	32,898	-	32,898
Levies	376,867	-	376,867
Inspection Fees	153,563	2,005	155,568
Permits	334,877	-	334,877
Licenses	199,753	198,606	398,359
Fines	54	2,479	2,533
Contractual Services	32,331	109,068	141,399
Other	195,934	312	196,246
<b>Total Cash Receipts</b>	<b>1,326,277</b>	<b>554,014</b>	<b>1,880,291</b>
<b>Cash Disbursements:</b>			
Salaries	727,437	345,546	1,072,983
Supplies	71,155	14,809	85,964
Remittances to State	24,230	18,815	43,045
Equipment	12,220	55,014	67,234
Contracts- Repair	18,259	3,140	21,399
Contracts- Services	14,951	5,780	20,731
Travel	30,096	10,957	41,053
Advertisement and Printing	808	543	1,351
Public Employee's Retirement	101,631	42,202	143,833
Worker's Compensation	16,478	5,030	21,508
Other	164,143	122,540	286,683
<b>Total Cash Disbursements</b>	<b>1,181,408</b>	<b>624,376</b>	<b>1,805,784</b>
<b>Cash Receipts Over/(Under) Cash Disbursements</b>	<b>144,869</b>	<b>(70,362)</b>	<b>74,507</b>
<b>Fund Balance, January 1, 2005</b>	<b>282,114</b>	<b>154,827</b>	<b>436,941</b>
<b>Fund Balance, December 31, 2005</b>	<b>\$ 426,983</b>	<b>\$ 84,465</b>	<b>\$ 511,448</b>
<b>Reserves for Encumbrances, December 31</b>	<b>\$ 987</b>	<b>\$ -</b>	<b>\$ 987</b>

See accompanying Notes to the Financial Statements.

**PORTAGE COUNTY COMBINED GENERAL HEALTH DISTRICT  
PORTAGE COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005**

**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 Combined General Health District, Portage County, (the District) as a body corporate and politic. The District is directed by a seven-member Board, who are appointed by the District Advisory Council and the Mayors of the Cities of Aurora and Streetsboro. The Board appoints the Health Commissioner. The District's services include communicable disease investigations, immunization clinics, inspections, paternity testing, county employees' wellness program, family life education program, public health nursing services and issues health-related licenses and permits.

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:

**PORTAGE COUNTY COMBINED GENERAL HEALTH DISTRICT  
PORTAGE COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005**

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

*Food Service Fund* – This fund receives monies from the purchase of food service and vending licenses.

*Solid Waste Fund* – This fund receives money from the Portage County Solid Waste Management District to perform certain monitoring, investigating and inspection services.

**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 object 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.

**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 2006 and 2006 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.

**PORTAGE COUNTY COMBINED GENERAL HEALTH DISTRICT  
PORTAGE COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005**

**2. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2006 and December 31, 2005 follows:

<b>2006 Budgeted vs Actual Receipts</b>			
<b>Funds</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$ 1,603,668	\$ 1,322,884	\$ (280,784)
Special Revenue	697,098	552,151	(144,947)
<b>Total</b>	<b><u>\$ 2,300,766</u></b>	<b><u>\$ 1,875,035</u></b>	<b><u>\$ (425,731)</u></b>

<b>2006 Budgeted vs Actual Budgetary Basis Expenditures</b>			
<b>Funds</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$ 1,441,041	\$ 1,273,468	\$ 167,573
Special Revenue	545,219	500,145	45,074
<b>Total</b>	<b><u>\$ 1,986,260</u></b>	<b><u>\$ 1,773,613</u></b>	<b><u>\$ 212,647</u></b>

<b>2005 Budgeted vs Actual Receipts</b>			
<b>Funds</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$ 1,419,386	\$ 1,326,277	\$ (93,109)
Special Revenue	694,997	554,014	(140,983)
<b>Total</b>	<b><u>\$ 2,114,383</u></b>	<b><u>\$ 1,880,291</u></b>	<b><u>\$ (234,092)</u></b>

<b>2005 Budgeted vs Actual Budgetary Basis Expenditures</b>			
<b>Funds</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$ 1,423,020	\$ 1,182,395	\$ 240,625
Special Revenue	683,801	624,376	59,425
<b>Total</b>	<b><u>\$ 2,106,821</u></b>	<b><u>\$ 1,806,771</u></b>	<b><u>\$ 300,050</u></b>

**PORTAGE COUNTY COMBINED GENERAL HEALTH DISTRICT  
PORTAGE COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005**

**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.

The County Commissioners serve as a special taxing authority for a special levy outside the ten-mill limitation to provide the District with sufficient funds for health programs. The levy generated \$328,773 in 2006 and \$376,867 in 2005. The financial statements present these amounts as levy receipts.

**4. RETIREMENT SYSTEM**

The District's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the plans' retirement benefits, including postretirement healthcare and survivor and disability benefits. The Ohio Revised Code also prescribes contribution rates. For 2006 and 2005, OPERS members contributed 9.0% and 8.5% of their wages, respectively. The District contributed an amount equal to 13.70% and 13.55% of participants' gross salaries for each year. The District has paid all contributions required through December 31, 2006.

**5. RISK MANAGEMENT**

**Commercial Insurance**

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**Risk Pool Membership**

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**PORTAGE COUNTY COMBINED GENERAL HEALTH DISTRICT  
PORTAGE COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005**

**5. RISK MANAGEMENT – (continued)**

**Casualty Insurance**

PEP retains casualty risks up to \$250,000 per occurrence, including loss adjustment expenses. PEP pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, up to \$1,750,000 per claim and \$10,000,000 in aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$12,000,000, from General Reinsurance Corporation.

If losses exhaust PEP's retained earnings, APEEP covers PEP losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

**Property Insurance**

On January 1, 2005, APEEP began administering a risk-sharing property program. Under the new program, Saint Paul Travelers will reinsure specific losses in excess of \$250,000 up to \$600,000,000 per occurrence. APEEP will reinsure members for specific losses in excess of \$100,000 up to \$250,000 per occurrence, subject to annual aggregate loss payment. Saint Paul Travelers provides aggregate stop-loss coverage based upon the combined Members' Total Insurable Value (TIV). If the stop-loss is reached by payment of losses between \$100,000 and \$250,000, Saint Paul Travelers will then reinsure specific losses in excess of \$100,000 up to their \$600,000,000 per occurrence limit.

The aforementioned casualty and property reinsurance agreements do not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Property and casualty settlements did not exceed insurance coverage for the past three fiscal years.

**Financial Position**

PEP's financial statement (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2006 and 2005 (the latest information available):

**PORTAGE COUNTY COMBINED GENERAL HEALTH DISTRICT  
PORTAGE COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005**

**5. RISK MANAGEMENT – (continued)**

	<b>2006</b>		<b>2005</b>
<b>Casualty Insurance</b>			
<b>Assets</b>	<b>30,997,868</b>	<b>\$</b>	<b>29,719,675</b>
<b>Liabilities</b>	<b>(15,875,741)</b>		<b>(15,994,168)</b>
<b>Retained Earnings</b>	<b>\$ 15,122,127</b>	<b>\$</b>	<b>13,725,507</b>
<b>Property Insurance</b>			
<b>Assets</b>	<b>5,125,326</b>	<b>\$</b>	<b>4,443,332</b>
<b>Liabilities</b>	<b>(863,163)</b>		<b>(1,068,245)</b>
<b>Retained Earnings</b>	<b>\$ 4,262,163</b>	<b>\$</b>	<b>3,375,087</b>

**6. CONTINGENT LIABILITIES**

Management believes there are no pending claims or lawsuits.

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

Portage County Combined General Health District  
Portage County  
449 South Meridian Street  
Ravenna, Ohio 44266

To the Members of the Board:

We have audited the financial statements of the Portage County Combined General Health District, Ohio (District) as of and for the years ended December 31, 2006 and 2005, and have issued our report thereon dated August 22, 2007, wherein we noted the District followed accounting practices prescribed or permitted by the Auditor of State of Ohio. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Controls Over Financial Reporting**

In planning and performing our audit, we considered the District'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 the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting practices prescribed or permitted by the Auditor of State of Ohio such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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.



### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grants agreements and other matters, 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 that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported to management of the District in a separate letter dated August 22, 2007.

This report is intended for the information and use of the audit committee, management and the Board and is not intended to be and should not be used by anyone other than these specified parties.

*Charles E. Harris & Associates, Inc.*  
August 22, 2007

**PORTAGE COUNTY COMBINED GENERAL HEALTH DISTRICT  
PORTAGE COUNTY  
FOR THE YEARS ENDED DECEMBER 31, 2006 AND 2005**

**STATUS OF PRIOR YEAR'S CITATIONS AND RECOMMENDATIONS**

The prior audit report, for the years ending December 31, 2004 and 2003, reported no material citations or recommendations.



**Mary Taylor, CPA**  
Auditor of State

**PORTAGE COUNTY COMBINED GENERAL HEALTH DISTRICT**  
**PORTAGE 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**  
**OCTOBER 4, 2007**