



Mary Taylor, CPA  
Auditor of State



**GENERAL HEALTH DISTRICT  
NOBLE COUNTY**

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Mary Taylor, CPA  
Auditor of State

General Health District  
Noble County  
44069 Marietta Road  
Caldwell, Ohio 43724

To the District 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 statement due to an 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 statement in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statement presents are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statement you prepared using the cash basis and financial statement format the AOS permits.

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**Mary Taylor, CPA**  
Auditor of State

July 9, 2009

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

General Health District  
Noble County  
44069 Marietta Road  
Caldwell, Ohio 43724

To the District Board of Health:

We have audited the accompanying financial statement of General Health District, Noble County, Ohio (the Health District), as of and for the year ended December 31, 2008. This financial statement is the responsibility of the Health District's management. Our responsibility is to express an opinion on this financial statement 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 statement is 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 Health District has prepared this financial statement 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 statement of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statement presents, GAAP require presenting entity-wide statements and also presenting the Health District's larger (i.e., major) funds separately. While the Health District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Governments to reformat their statements. The Health District has elected not to follow GAAP statement formatting requirements. 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 statement referred to above for the year ended December 31, 2008 does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Health District as of December 31, 2008, or its changes in financial for the year then ended.

Also, in our opinion, the financial statement referred to above presents fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of General Health District, Noble County, as of December 31, 2008, and its combined cash receipts and disbursements for the year then ended on the accounting basis Note 1 describes.

The Health 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 statement.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 9, 2009, on our consideration of the Health 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.

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

**Mary Taylor, CPA**  
Auditor of State

July 9, 2009



**GENERAL HEALTH DISTRICT  
NOBLE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>				
Property Taxes	\$147,285	\$0	\$0	\$147,285
Federal Awards	0	505,032	0	505,032
Intergovernmental	27,476	0	0	27,476
Charges for Services	74,229	642,263	0	716,492
Licenses and Permits	2,879	53,591	0	56,470
Other Receipts	4,203	2,527	312	7,042
<b>Total Cash Receipts</b>	<u>256,072</u>	<u>1,203,413</u>	<u>312</u>	<u>1,459,797</u>
<b>Cash Disbursements:</b>				
Salaries	199,270	730,499	0	929,769
Uniforms	0	4,110	0	4,110
Supplies	11,992	57,526	300	69,818
Remittances to State	5,416	46,381	0	51,797
Equipment	0	7,225	0	7,225
Contracts - Services	32,426	187,857	0	220,283
Travel	4,408	36,545	0	40,953
Medicare	2,310	8,959	0	11,269
Insurance	16,642	72,963	0	89,605
Public Employee's Retirement	27,417	103,383	0	130,800
Worker's Compensation	2,045	12,778	0	14,823
Other Expenses	3,532	9,382	0	12,914
<b>Total Cash Disbursements</b>	<u>305,458</u>	<u>1,277,608</u>	<u>300</u>	<u>1,583,366</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>(49,386)</u>	<u>(74,195)</u>	<u>12</u>	<u>(123,569)</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Advances-In	79,500	71,225	0	150,725
Advances-Out	(71,225)	(79,500)	0	(150,725)
Other Sources			123,133	123,133
Other Uses			(121,317)	(121,317)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>8,275</u>	<u>(8,275)</u>	<u>1,816</u>	<u>1,816</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(41,111)</u>	<u>(82,470)</u>	<u>1,828</u>	<u>(121,753)</u>
<b>Fund Cash Balances, January 1</b>	<u>55,677</u>	<u>239,205</u>	<u>352</u>	<u>295,234</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$14,566</u></u>	<u><u>\$156,735</u></u>	<u><u>\$2,180</u></u>	<u><u>\$173,481</u></u>
<b>Reserves for Encumbrances, December 31</b>	<u><u>\$40</u></u>	<u><u>\$11,847</u></u>	<u><u>\$0</u></u>	<u><u>\$11,887</u></u>

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

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**GENERAL HEALTH DISTRICT  
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2008**

**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 General Health District, Noble County (the Health District), as a body corporate and politic. A five-member Board and a Health Commissioner govern the Health District. The Health District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services and issues health-related licenses and permits.

The Health District's management believes this financial statement presents all activities for which the Health District is financially accountable.

**B. Accounting Basis**

This financial statement follows the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Health 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).

This statement includes adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Deposits and Investments**

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

**D. Fund Accounting**

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

**1. General Fund**

The General Fund reports all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

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

*Home Health Nursing Services (HH) Fund* - This fund receives fees for services from Medicare, Medicaid, other agencies and insurance companies for providing home health visits to residents of Noble County.

**GENERAL HEALTH DISTRICT  
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2008  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**D. Fund Accounting (Continued)**

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

*Women, Infants, and Children (WIC) Fund* - This fund receives federal money passed through the Ohio Department of Health to operate the Special Supplemental Nutrition Program.

*Public Health Infrastructure Fund (PHI)* – This fund receives federal grant money passed through Ohio Department of Health to increase public health emergency response and planning services for Noble County.

*Help Me Grow Fund (HMG)* – This fund receives charges for services from contracts with other agencies to provide services for children of Noble County.

*Breast and Cervical Cancer Project (BCCP)* – This fund receives federal grant money passed through the Ohio Department of Health for the recruitment of age and income eligible women from a ten county region, to receive breast and cervical cancer screening and the case management of those women recruited.

**3. Fiduciary Funds (Agency Funds)**

These funds account for resources restricted by legally binding trust agreements and funds for which the Health District is acting in an agency capacity. The Health District had the following significant Fiduciary Fund:

*Health Insurance Fund* – This Agency Fund receives employee deductions and the employer share for health care and life insurance premiums

**E. Budgetary Process**

The Ohio Revised Code requires the Health District to budget each fund annually (except certain agency funds).

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Health District Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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. The County Budget Commission must also approve estimated resources.

**GENERAL HEALTH DISTRICT  
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2008  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**E. Budgetary Process (Continued)**

**3. Encumbrances**

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

A summary of 2008 budgetary activity appears in Note 2.

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

The Health District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does 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 statement does not include a liability for unpaid leave.

**2. Budgetary Activity**

Budgetary activity for the year ending December 31, 2008 follows:

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$255,625	\$256,072	\$447
Special Revenue	1,219,348	1,203,413	(15,935)
Fiduciary	270	312	42
Total	\$1,475,243	\$1,459,797	(\$15,446)

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$307,794	\$305,498	\$2,296
Special Revenue	1,344,612	1,289,455	55,157
Fiduciary	543	300	243
Total	\$1,652,949	\$1,595,253	\$57,696

**3. Property Taxes**

The Noble County Commissioners serve as a special taxing authority for a special levy outside the ten-mill limitation to provide the Health District with sufficient funds for health programs. This relieves the townships and villages of Noble County of the costs of operating the Health District.

**GENERAL HEALTH DISTRICT  
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2008  
(Continued)**

**3. Property Taxes (Continued)**

The financial statement presents these amounts as property taxes. The levy generated \$147,285 in 2008.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Health District.

**4. Retirement Systems**

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>PERS – Local</i>	<i>2008</i>	<i>10%</i>	<i>14%</i>

The Health 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 this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2008, OPERS members contributed 10% of their gross salaries and the Health District contributed an amount equaling 14% of participants' gross salaries. The Health District has paid all contributions required through December 31, 2008.

**5. Risk Management**

The Health District is a member of the Public Entities Pool of Ohio (PEP). The PEP assumes risk loss up to limits of the Health District's policy. The PEP may assess supplemental premiums. This risk pool membership is further disclosed in Note 6 to the financial statements. The following risks are covered by the PEP:

- Legal Liability for Third Party Claims, including:
  - ❖ Employee Benefits Liability;
  - ❖ Medical Expense;
  - ❖ Legal Liability – Real and Personal Property;
  - ❖ Broad Legal Defense;
  - ❖ Injunctive Relief;
  - ❖ Sewer Backup Pollution;
  - ❖ Anti-skid Material Pollution Coverage;
  - ❖ Chlorine Pollution;
  - ❖ UST Pollution;
  - ❖ Non-owned and Hired Automobile;
  - ❖ Explosion, Collapse and Underground Hazard;
  - ❖ Independent Contractors;
  - ❖ Personal/Advertising;
  - ❖ Host Liquor;
  - ❖ Employer's Liability – Stop Gap;
  - ❖ Fellow Employee;
  - ❖ Special Events; and
  - ❖ Good Samaritan
  
- Wrongful Acts – Public Officials, including employment practices and zoning

**GENERAL HEALTH DISTRICT  
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2008  
(Continued)**

**5. Risk Management (Continued)**

The Health District has also obtained commercial insurance for employee dishonesty.

The Health District insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Health District also provides health and life insurance coverage to full-time employees through a private carrier.

**6. Risk Pool Membership**

The Health 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.

Casualty Coverage

For an occurrence prior to January 1, 2006 PEP retains casualty risks up to \$250,000 per occurrence, including claim 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 the aggregate per year.

For an occurrence on or subsequent to January 1, 2006, the Pool retains casualty risk up to \$350,000 per occurrence. Claims exceeding \$350,000 are reinsured with APEEP in an amount not to exceed \$2,650,000 for each claim and \$10,000,000 in the aggregate per year. Governments can elect up to \$10,000,000 in additional coverage with the General Reinsurance Corporation, through contracts with PEP.

If losses exhaust PEP's retained earnings, APEEP provides *excess of funds available* coverage up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000 (prior to January 1, 2006) or \$3,000,000 (on or subsequent to January 1, 2006) as noted above.

Property Coverage

Beginning in 2005, APEEP established a risk-sharing property program. Under the program, Travelers reinsures specific losses exceeding \$250,000 up to \$600 million per occurrence. This amount was increased to \$300,000 in 2007. For 2007, APEEP reinsures members for specific losses exceeding \$100,000 up to \$300,000 per occurrence, subject to an annual aggregate loss payment. For 2006, APEEP reinsures members for specific losses exceeding \$100,000 up to \$250,000 per occurrence, subject to an annual aggregate loss payment. Travelers provides aggregate stop-loss coverage based upon the combined members' total insurable values. If the stop loss is reached by payment of losses between \$100,000 and \$250,000 in 2006, or \$100,000 and \$300,000 in 2007, Travelers will then reinsure specific losses exceeding \$100,000 up to their \$600 million per occurrence limit. The aggregate stop-loss limit for 2007 was \$2,014,548.

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.

**GENERAL HEALTH DISTRICT  
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2008  
(Continued)**

**6. Risk Pool Membership (Continued)**

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

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2007 and 2006 (the latest information available):

	<u>2007</u>	<u>2006</u>
Assets	\$37,560,071	\$36,123,194
Liabilities	<u>(17,340,825)</u>	<u>(16,738,904)</u>
Net Assets	<u>\$20,219,246</u>	<u>\$19,384,290</u>

At December 31, 2007 and 2006, respectively, the liabilities above include approximately \$15.9 million and \$15.0 million of estimated incurred claims payable. The assets and retained earnings above also include approximately \$15.0 million and \$14.4 million of unpaid claims to be billed to approximately 443 member governments in the future, as of December 31, 2007 and 2006, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. The Government's share of these unpaid claims collectible in future years is approximately \$5,000.00. This payable includes the subsequent year's contribution due if the Government terminates participation, as described in the last paragraph below.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<b><u>Contributions to PEP</u></b>	
2006	\$ 5,835.00
2007	\$ 5,794.00
2008	\$ 4,199.83

After completing one year of membership, members may withdraw on each anniversary of the date they joined PEP provided they provide written notice to PEP 60 days in advance of the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's budgetary contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.



**GENERAL HEALTH DISTRICT  
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2008  
(Continued)**

**7. Contingent Liabilities**

Management is not aware of any pending litigation against the Health District.

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, the management believes such refunds, if any, would not be material.

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# Mary Taylor, CPA

Auditor of State

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

General Health District  
Noble County  
44069 Marietta Road  
Caldwell, Ohio 43724

To the District Board of Trustees:

We have audited the financial statement of the General Health District, Noble County, Ohio (the Health District), as of and for the year ended December 31, 2008, and have issued our report thereon dated July 9, 2009, wherein we noted the Health District prepared its financial statement using accounting practices the Auditor of State prescribes or permits 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 Health District's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statement, but not to opine on the effectiveness of the Health District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Health 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 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 Health District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Health District's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Health District's internal control will not prevent or detect a material financial statement misstatement.

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 internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Health District's financial statement is 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*.

We did note certain noncompliance or other matters that we reported to the Health District's management in a separate letter dated July 9, 2009.

We intend this report solely for the information and use of the management, Health District Board of Trustees, We intend it for no one other than these specified parties.

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

**Mary Taylor, CPA**  
Auditor of State

July 9, 2009



**Mary Taylor, CPA**  
Auditor of State

**GENERAL HEALTH DISTRICT**

**NOBLE 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  
JULY 28, 2009**