

**LAKE COUNTY
GENERAL HEALTH DISTRICT
LAKE COUNTY, OHIO**

AUDIT REPORT

**FOR THE YEAR ENDED
DECEMBER 31, 2011**

James G. Zupka, CPA, Inc.
Certified Public Accountants



Dave Yost • Auditor of State

Board of Trustees
Lake County General Health District
33 Mill Street
Painesville, Ohio 44077

We have reviewed the *Independent Auditor's Report* of the Lake County General Health District, prepared by James G. Zupka, CPA, Inc., for the audit period January 1, 2011 through December 31, 2011. 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.

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 Lake County General Health District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

June 28, 2012

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**LAKE COUNTY GENERAL HEALTH DISTRICT
LAKE COUNTY, OHIO
AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2011**

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JAMES G. ZUPKA, C.P.A., INC.

Certified Public Accountants

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Ohio Society of Certified Public Accountants

INDEPENDENT AUDITOR’S REPORT

Board of Trustees
Lake County General Health District
Painesville, Ohio

The Honorable Dave Yost
Auditor of State
State of Ohio

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lake County General Health District, Lake County, Ohio (the Health District), as of and for the year ended December 31, 2011, which collectively comprise the Health District’s basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Lake County General Health District, Ohio’s management. Our responsibility is to express opinions 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 2, the accompanying financial statements and notes follow the cash accounting basis. This is a comprehensive accounting basis other than accounting principles generally accepted in the United States of America.


In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lake County General Health District, Ohio, as of December 31, 2011, and the respective changes in cash financial position and the respective budgetary comparison for the General Fund, the Women, Infants, and Children Fund, the Public Health Promotion Fund, the Public Health Nursing Fund, and the Help Me Grow Fund, thereof for the year then ended in conformity with the basis of accounting described in Note 2.

As discussed in Note 11, the Health District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2012, on our consideration of the Lake County General Health District, Ohio's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lake County General Health District, Ohio's financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.


James G. Zupka, CPA, Inc.
Certified Public Accountants

March 23, 2012

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

The discussion and analysis of the Lake County General Health District's, Lake County, Ohio (the "Health District") financial performance provides an overall review of the Health District's financial activities for the year ended December 31, 2011, within the limitations of the Health District's cash basis of accounting. The intent of this discussion and analysis is to look at the Health District's financial performance as a whole. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the Health District's financial performance.

Financial Highlights

Key financial highlights for the year 2011 are as follows:

- Net assets increased by \$197,400 in 2011. Net assets consist of the cash balance of the twenty two Health District funds.
- The Health District had disbursements totaling \$5,834,450 during 2011.
- Cash receipts for the Health District during 2011 totaled \$6,031,850.
- Program specific receipts in the form of charges for services and operating grants comprise the largest percentage of the Health District's receipts, making up 64 percent of all the monies received into the Health District.
- Property taxes accounted for 36 percent of all the monies received in 2011.
- State Subsidy made up less than 1 percent of all dollars received.

Using the Basic Financial Statements

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Health District's cash basis of accounting.

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the District Board of Health as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities and conditions on a cash basis of accounting.

The Statement of Net Assets – Cash Basis and Statement of Activities – Cash Basis (pages 11 and 12) provide information about the activities of the whole Health District, presenting both an aggregate view of the Health District's finances and a longer-term view of those finances. Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the Health District as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Health District has elected to present its financial statements on a cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Health District's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

Reporting the Health District as a Whole

The Statement of Net Assets and the Statement of Activities – Cash Basis (pages 11 and 12) reflect how the Health District did financially during 2011, within the limitations of the cash basis of accounting. The Statement of Net Assets – Cash Basis presents the cash balances of the governmental activities of the Health District at year end. The Statement of Activities – Cash Basis compares disbursements with program receipts for each governmental activity. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of disbursements with program receipts identifies how each governmental function draws from the Health District's general receipts.

These statements report the Health District's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, you can think of these changes as one way to measure the Health District's financial health. Over time, increases or decreases in the Health District's cash position is one indicator of whether the Health District's financial health is improving or deteriorating. When evaluating the Health District's financial condition, you should also consider other non-financial factors as well, such as the Health District's property tax base, the condition of the Health District's capital assets, the reliance on non-local financial resources for operations, and the need for continued growth.

In the Statement of Net Assets – Cash Basis and the Statement of Activities – Cash Basis, the Health District's major programs are reported. Charges for services and state and federal grants finance most of these activities. To a significant extent, benefits provided through the governmental activities are being paid for by the people receiving them.

Reporting the Health District's Most Significant Funds

Fund Financial Statements

Fund financial statements provide detailed information about the Health District's major funds – not the Health District as a whole. The Health District establishes separate funds to better manage its many activities and to help demonstrate that money that is restricted as to how it may be used is being spent for the intended purpose. All of the operating funds of the Health District are governmental.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

Reporting the Health District's Most Significant Funds (Continued)

Governmental Funds - The Health District's activities are reported in governmental funds. The governmental fund financial statements provide a detailed short-term view of the Health District's governmental operations and the health services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Health District's health programs. The Health District's significant governmental funds are presented on the financial statements in separate columns. The information for non-major funds (funds whose activity or balances are not large enough to warrant separate reporting) is combined and presented in total in a single column. The Health District's major governmental funds in 2011 were the General (Board of Health) Fund, the Women, Infants, and Children Fund (WIC), the Public Health Promotion Fund, the Public Health Nursing Fund, and the Help Me Grow Fund. The programs reported in the governmental funds are closely related to those reported in the governmental activities section of the entity-wide statements.

The Health District as a Whole

Table 1 provides a summary of the Health District's net assets for 2011 compared to 2010 on a cash basis.

Table 1 - Net Assets - Cash Basis

	Governmental Activities	
	2011	2010
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$ 2,324,606	\$ 2,127,206
Total Assets	2,324,606	2,127,206
<u>Net Assets</u>		
Restricted for Other Purposes	515,306	525,236
Unrestricted	1,809,300	1,601,970
Total Net Assets	\$ 2,324,606	\$ 2,127,206

As mentioned previously, net assets increased by \$197,400.

Table 2 on the following page reflects the changes in net assets in 2011 and 2010.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

Table 2 - Change in Net Assets

	Governmental Activities	
	2011	2010
<u>Receipts</u>		
Program Cash Receipts:		
Charges for Services	\$ 1,379,214	\$ 1,401,371
Operating Grants and Contributions	2,458,578	2,595,662
Total Program Cash Receipts	<u>3,837,792</u>	<u>3,997,033</u>
General Receipts		
Property Taxes Levied for General Health District Purposes	2,154,088	2,333,865
Grants and Entitlements not Restricted to Specific Programs	39,970	39,841
Total General Receipts	<u>2,194,058</u>	<u>2,373,706</u>
Total Receipts	<u>6,031,850</u>	<u>6,370,739</u>
<u>Disbursements</u>		
Environmental Health:		
General Environmental Health Services	1,087,811	1,136,572
Air Pollution Control	252,324	254,237
Mosquito Control	148,992	89,702
Plumbing	86,559	77,789
Solid Waste	63,188	57,500
Stormwater	57,638	54,531
Food Service	38,954	35,249
Other Environmental Health	25,129	28,380
Community Health Services:		
General Community Health Services	481,960	523,949
WIC	708,803	647,244
Help Me Grow	573,051	686,859
Flu	12,117	34,645
Immunizations	126,455	129,923
Child and Family Health Services	82,343	74,415
Communicable Diseases	4,293	4,780
HIV/AIDS Education and Case Management	163,025	86,834
Health Promotion and Planning:		
Health Promotion and Planning	381,386	367,443
Public Health Infrastructure	310,437	740,116
Vital Statistics	272,027	247,843
Administration	524,093	513,117
General Health District	<u>433,865</u>	<u>341,489</u>
Total Disbursements	<u>5,834,450</u>	<u>6,132,617</u>
Change in Net Assets	197,400	238,122
Net Assets at Beginning of Year	<u>2,127,206</u>	<u>1,889,083</u>
Net Assets at End of Year	<u>\$ 2,324,606</u>	<u>\$ 2,127,205</u>

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

The Health District as a Whole (Continued)

In 2011, 36 percent of the Health District's total receipts were from general receipts, consisting mainly of property taxes levied for general Health District purposes. Program receipts accounted for 64 percent of the Health District's total receipts in year 2011. These receipts consist primarily of charges for services for birth and death certificates, food service licenses, manufactured homes, swimming pools and spas, water system permits, and state and federal operating grants.

Governmental Activities

If you look at the Statement of Activities – Cash Basis (page 12), you will see that the first column lists the major services provided by the Health District. The next column identifies the costs of providing these services. The major program disbursements for governmental activities are for general environmental health and WIC, which account for 19 percent and 12 percent of all governmental disbursements, respectively. The next two columns of the Statement entitled Program Receipts identify amounts paid by people who are directly charged for the service and grants received by the Health District that must be used to provide a specific service. The net (Disbursement) Receipts column compares the program receipts to the cost of the service. This “net cost” amount represents the cost of the service which ends up being paid from money provided by local townships and municipalities, taxpayers, and state subsidies. These net costs are paid from the general receipts which are presented at the bottom of the Statement.

A comparison between the total cost of services and the net cost is presented in Table 3 on the next page.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

Table 3- Governmental Activities

	Total Cost of Services 2011	Net Cost of Services 2011	Total Cost of Services 2010	Net Cost of Services 2010
<u>Governmental Activities</u>				
Environmental Health:				
General Environmental Health Services	\$ 1,087,811	\$ (1,087,811)	\$ 1,136,572	\$ (1,136,572)
Air Pollution Control	252,324	(17,169)	254,237	(55,471)
Mosquito Control	148,992	(135,180)	89,702	(75,442)
Plumbing	86,559	25,306	77,789	36,271
Solid Waste	63,188	94,877	57,500	81,979
Stormwater	57,638	17,707	54,531	35,244
Food Service	38,954	298,120	35,249	297,126
Other Environmental Health	25,129	245,179	28,380	220,543
Community Health Services:				
General Community Health Services	481,960	(419,181)	523,949	(506,802)
WIC	708,803	(10,613)	647,244	20,366
Help Me Grow	573,051	(52,029)	686,859	(89,453)
Flu	12,117	14,534	34,645	3,712
Immunizations	126,455	16,993	129,923	19,920
Child and Family Health Services	82,343	(22,538)	74,415	12,850
Communicable Diseases	4,293	7,276	4,780	9,040
HIV/AIDS Education and Case Management	163,025	(27,368)	86,834	17,456
Health Promotion and Planning:				
Health Promotion and Planning:	381,386	(132,252)	367,443	(214,752)
Public Health Infrastructure	310,437	23,069	740,116	(111,287)
Vital Statistics	272,027	47,520	247,843	41,017
Administration	524,093	(524,093)	513,117	(513,117)
General Health District	433,865	(359,005)	341,489	(228,211)
Total Governmental Activities	<u>\$ 5,834,450</u>	<u>\$ (1,996,658)</u>	<u>\$ 6,132,617</u>	<u>\$ (2,135,583)</u>

The Health District has tried to limit its dependence upon property taxes and local subsidies by actively pursuing grants and charging rates for services that are closely related to costs. For 2011, 38 percent of health costs were supported through property taxes, unrestricted grants and other general receipts.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

The Health District's Funds

The governmental funds, excluding transfers and advances had total receipts of \$6,031,850 and disbursements of \$5,834,450. The governmental funds had an increase in the cash balance of \$197,400.

The fund balance of the General Fund (Board of Health Fund) increased by \$212,893, to \$1,809,300 at year-end. The Health District maintains a capital budget to help fund future expenditures for the building, equipment, automobiles, and sick and vacation pay due upon employees' retirement. The Capital Budget funds are part of the General Fund.

The Women, Infants, and Children (WIC) Fund decreased by \$10,613. The cash balance of this fund was \$88,575 on December 31, 2011. The WIC program is managed on a fiscal year which ends September 30 each year.

The Public Health Promotion Fund had receipts that totaled \$255,826 in 2011. Disbursements totaled \$378,550. The cash balance at year end was \$79,407.

The Public Health Nursing Fund had a decrease of \$23,337 in cash balance. Most of the expenditures from this fund were paid with transfers from the General Health Fund.

The fund balance of the Help Me Grow Fund was \$100,165 on December 31, 2011, an increase of \$62,194 compared to the balance on December 31, 2010.

General Fund Budgeting Highlights

The Health District's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

During the course of 2011, the Health District amended its appropriations, and the budgetary statement reflects both the original and final appropriated amounts. The Public Health Promotion Fund appropriations increased due to additional funding for health education. The Help Me Grow Fund had an increase in appropriations due to an increase in overall revenue. The remaining funds had no significant changes from the original and final budgeted amounts.

Contacting the Health District's Financial Management

This financial report is designed to provide our citizens, taxpayers, and providers with a general overview of the Health District's finances and to reflect the Health District's accountability for the money it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Jeffrey Campbell CPA, Senior Manager, Lake County General Health District, 33 Mill Street, Painesville, Ohio 44077.

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LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Statement of Net Assets – Cash Basis
December 31, 2011

	<u>Governmental Activities</u>
<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	<u>\$ 2,324,606</u>
Total Assets	<u><u>\$ 2,324,606</u></u>
<u>Net Assets</u>	
Restricted for:	
Other Purposes	\$ 515,306
Unrestricted	<u>1,809,300</u>
Total Net Assets	<u><u>\$ 2,324,606</u></u>

See accompanying notes to the basic financial statements.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Statement of Activities – Cash Basis
For the Year Ended December 31, 2011

	Disbursements	Program Receipts		Net (Disbursements)
		Charges for Services and Sales	Operating Grants and Contributions	Receipts and Changes in Net Assets
				Governmental Activities
<u>Governmental Activities</u>				
Environmental Health:				
General Environmental Health Services	\$ 1,087,811	\$ 0	\$ 0	\$ (1,087,811)
Air Pollution Control	252,324	4,536	230,619	(17,169)
Mosquito Control	148,992	13,812	0	(135,180)
Plumbing	86,559	111,865	0	25,306
Solid Waste	63,188	149,065	9,000	94,877
Stormwater	57,638	75,345	0	17,707
Food Service	38,954	337,074	0	298,120
Other Environmental Health	25,129	159,053	111,255	245,179
Community Health Services:				
General Community Health Services	481,960	45,779	17,000	(419,181)
WIC	708,803	0	698,190	(10,613)
Help Me Grow	573,051	820	520,202	(52,029)
Flu	12,117	26,651	0	14,534
Immunizations	126,455	55,104	88,344	16,993
Child and Family Health Services	82,343	0	59,805	(22,538)
Communicable Diseases	4,293	8,569	3,000	7,276
HIV/AIDS Education and Case Mgmt	163,025	0	135,657	(27,368)
Health Promotion and Planning:				
Health Promotion and Planning	381,386	1,596	247,538	(132,252)
Public Health Infrastructure	310,437	0	333,506	23,069
Vital Statistics	272,027	315,085	4,462	47,520
Administration	524,093	0	0	(524,093)
General Health District	433,865	74,860	0	(359,005)
Total Governmental Activities	\$ 5,834,450	\$ 1,379,214	\$ 2,458,578	(1,996,658)

General Receipts

Property Taxes Levied for:	
General Health District Purposes	2,154,088
Grants and Entitlements not Restricted to Specific Programs	39,970
Total General Receipts	2,194,058
Change in Net Assets	197,400
Net Assets at Beginning of Year	2,127,206
Net Assets at End of Year	\$ 2,324,606

See accompanying notes to the basic financial statements

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Statement of Cash Basis Assets and Fund Balances
Governmental Funds
December 31, 2011

	General	Women, Infants, and Children	Public Health Promotion	Public Health Nursing	Help Me Grow	Other Governmental Funds	Total Governmental Funds
Assets							
Equity in Pooled Cash and Cash Equivalents	\$ 1,809,300	\$ 88,575	\$ 79,407	\$ 49,775	\$ 100,165	\$ 197,384	\$ 2,324,606
Total Assets	\$ 1,809,300	\$ 88,575	\$ 79,407	\$ 49,775	\$ 100,165	\$ 197,384	\$ 2,324,606
Fund Balances							
Restricted:							
Women, Infants, and Children	\$ 0	\$ 88,575	\$ 0	\$ 0	\$ 0	\$ 0	\$ 88,575
Public Health Promotion	0	0	79,407	0	0	0	79,407
Public Health Nursing	0	0	0	49,775	0	0	49,775
Help Me Grow	0	0	0	0	100,165	0	100,165
Air Pollution Control	0	0	0	0	0	36,421	36,421
Public Health Infrastructure	0	0	0	0	0	85,977	85,977
Child and Family Health Services	0	0	0	0	0	23,103	23,103
HIV Prevention	0	0	0	0	0	16,251	16,251
Other Grant Purposes	0	0	0	0	0	35,632	35,632
Assigned	220	0	0	0	0	0	220
Unassigned	1,809,080	0	0	0	0	0	1,809,080
Total Fund Balances	\$ 1,809,300	\$ 88,575	\$ 79,407	\$ 49,775	\$ 100,165	\$ 197,384	\$ 2,324,606

See accompanying notes to the basic financial statements

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Statement of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances
Governmental Funds
For the Year Ended December 31, 2011

	General	Women, Infants, and Children	Public Health Promotion	Public Health Nursing	Help Me Grow	Other Governmental Funds	Total Governmental Funds
Receipts							
Property and Other Local Taxes	\$ 2,154,088	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,154,088
Subsidy	39,970	0	0	0	0	0	39,970
Operating Grants	124,717	698,190	254,230	20,000	520,202	841,239	2,458,578
Charges for Services	1,236,160	0	1,596	136,103	820	4,535	1,379,214
Total Receipts	3,554,935	698,190	255,826	156,103	521,022	845,774	6,031,850
Disbursements							
Current:							
Environmental Health:							
General Environmental Health Services	1,087,811	0	0	0	0	0	1,087,811
Air Pollution Control	194	0	0	0	0	252,130	252,324
Mosquito Control	148,992	0	0	0	0	0	148,992
Plumbing	86,559	0	0	0	0	0	86,559
Solid Waste	63,188	0	0	0	0	0	63,188
Stormwater	57,638	0	0	0	0	0	57,638
Food Service	38,954	0	0	0	0	0	38,954
Other Environmental Health	25,129	0	0	0	0	0	25,129
Community Health Service:							
General Community Health Services	0	0	0	481,960	0	0	481,960
WIC	0	708,803	0	0	0	0	708,803
Help Me Grow	0	0	0	0	573,051	0	573,051
Flu	0	0	0	12,117	0	0	12,117
Immunizations	494	0	0	34,858	0	91,103	126,455
Child and Family Health Services	0	0	0	0	0	82,343	82,343
Communicable Diseases	0	0	0	4,293	0	0	4,293
HIV/AIDS Education and Case Mgmt	0	0	544	0	0	162,481	163,025
Health Promotion and Planning:							
Health Promotion and Planning	1,685	0	350,706	0	0	28,995	381,386
Public Health Infrastructure	0	0	27,300	0	0	283,137	310,437
Vital Statistics	272,027	0	0	0	0	0	272,027
Administration	524,093	0	0	0	0	0	524,093
General Health District	433,865	0	0	0	0	0	433,865
Total Disbursements	2,740,629	708,803	378,550	533,228	573,051	900,189	5,834,450
Excess of Receipts Over (Under) Disbursements	814,306	(10,613)	(122,724)	(377,125)	(52,029)	(54,415)	197,400
Other Financing Sources (Uses)							
Transfers In	0	0	137,625	353,788	90,000	20,000	601,413
Transfers Out	(601,413)	0	0	0	0	0	(601,413)
Total Other Financing Sources (Uses)	(601,413)	0	137,625	353,788	90,000	20,000	0
Net Change in Fund Balances	212,893	(10,613)	14,901	(23,337)	37,971	(34,415)	197,400
Fund Balances at Beginning of Year	1,596,407	99,188	64,506	73,112	62,194	231,799	2,127,206
Fund Balances at End of Year	\$ 1,809,300	\$ 88,575	\$ 79,407	\$ 49,775	\$ 100,165	\$ 197,384	\$ 2,324,606

See accompanying notes to the basic financial statements

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Statement of Receipts, Disbursements, and Changes in Fund Balances –
Budget and Actual – Budget Basis
General Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<u>Receipts</u>				
Property and Other Local Taxes	\$ 2,154,088	\$ 2,154,088	\$ 2,154,088	\$ 0
Subsidy	39,841	39,841	39,970	129
Operating Grants	67,794	82,794	124,717	41,923
Charges for Services	1,215,767	1,217,555	1,236,160	18,605
<i>Total Receipts</i>	<u>3,477,490</u>	<u>3,494,278</u>	<u>3,554,935</u>	<u>60,657</u>
<u>Disbursements</u>				
Current:				
Environmental Health				
General Environmental Health Services	1,152,306	1,151,960	1,087,811	64,149
Air Pollution Control	0	0	194	(194)
Mosquito Control	296,002	299,002	148,992	150,010
Plumbing	87,375	87,375	86,559	816
Solid Waste	59,500	68,666	63,188	5,478
Stormwater	84,104	84,104	57,638	26,466
Food Service	41,776	41,776	38,954	2,822
Other Environmental Health	31,827	32,672	25,129	7,543
Immunizations	494	494	494	0
Health Promotion and Planning	6,498	6,498	1,685	4,813
Vital Statistics	260,149	262,843	272,027	(9,184)
Administration	605,334	605,332	524,093	81,239
General Health District	1,815,479	1,820,468	433,865	1,386,603
Total Disbursements	<u>4,440,844</u>	<u>4,461,190</u>	<u>2,740,629</u>	<u>1,720,561</u>
Excess of Receipts Over (Under) Disbursements	<u>(963,354)</u>	<u>(966,912)</u>	<u>814,306</u>	<u>1,781,218</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	<u>(633,053)</u>	<u>(629,495)</u>	<u>(601,413)</u>	28,082
Total Other Financing Sources (Uses)	<u>(633,053)</u>	<u>(629,495)</u>	<u>(601,413)</u>	28,082
Net Change in Fund Balances	(1,596,407)	(1,596,407)	212,893	1,809,300
Fund Balances at Beginning of Year	<u>1,596,407</u>	<u>1,596,407</u>	<u>1,596,407</u>	<u>0</u>
Fund Balances at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,809,300</u>	<u>\$ 1,809,300</u>

See accompanying notes to the basic financial statements

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Statement of Receipts, Disbursements, and Changes in Fund Balances –
Budget and Actual – Budget Basis
Women, Infants, and Children (WIC) Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Receipts</u>				
Operating Grants	\$ 698,190	\$ 698,190	\$ 698,190	\$ 0
Charges for Services	0	0	0	0
Total Receipts	<u>698,190</u>	<u>698,190</u>	<u>698,190</u>	<u>0</u>
<u>Disbursements</u>				
Current:				
WIC	724,114	740,891	708,803	32,088
Total Disbursements	<u>724,114</u>	<u>740,891</u>	<u>708,803</u>	<u>32,088</u>
Excess of Receipts Over (Under) Disbursements	<u>(25,924)</u>	<u>(42,701)</u>	<u>(10,613)</u>	<u>32,088</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	(73,264)	(56,487)	0	56,487
Total Other Financing Sources (Uses)	<u>(73,264)</u>	<u>(56,487)</u>	<u>0</u>	<u>56,487</u>
Net Change in Fund Balances	(99,188)	(99,188)	(10,613)	88,575
Fund Balances at Beginning of Year	99,188	99,188	99,188	0
Fund Balances at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 88,575</u>	<u>\$ 88,575</u>

See accompanying notes to the basic financial statements

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Statement of Receipts, Disbursements, and Changes in Fund Balances –
Budget and Actual – Budget Basis
Public Health Promotion Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Receipts</u>				
Operating Grants	\$ 199,605	\$ 243,345	\$ 254,230	\$ 10,885
Charges for Services	0	0	1,596	1,596
Total Receipts	<u>199,605</u>	<u>243,345</u>	<u>255,826</u>	<u>12,481</u>
<u>Disbursements</u>				
HIV/AIDS Education and Case Mgmt	0	0	544	(544)
Health Promotion and Planning	693,718	697,283	350,706	346,577
Public Health Infrastructure	16,224	17,883	27,300	(9,417)
Total Disbursements	<u>709,942</u>	<u>715,166</u>	<u>378,550</u>	<u>336,616</u>
Excess of Receipts Over (Under) Disbursements	<u>(510,337)</u>	<u>(471,821)</u>	<u>(122,724)</u>	<u>349,097</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	445,831	407,315	137,625	(269,690)
Total Other Financing Sources (Uses)	<u>445,831</u>	<u>407,315</u>	<u>137,625</u>	<u>(269,690)</u>
Net Change in Fund Balances	(64,506)	(64,506)	14,901	79,407
Fund Balances at Beginning of Year	<u>64,506</u>	<u>64,506</u>	<u>64,506</u>	<u>0</u>
Fund Balances at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 79,407</u>	<u>\$ 79,407</u>

See accompanying notes to the basic financial statements

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Statement of Receipts, Disbursements, and Changes in Fund Balances –
Budget and Actual – Budget Basis
Public Health Nursing Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Receipts</u>				
Operating Grants	\$ 20,000	\$ 20,000	\$ 20,000	\$ 0
Charges for Services	123,181	123,181	136,103	12,922
Total Receipts	<u>143,181</u>	<u>143,181</u>	<u>156,103</u>	<u>12,922</u>
<u>Disbursements</u>				
Community Health Service:				
General Community Health Services	689,686	689,686	481,960	207,726
Flu	31,381	31,381	12,117	19,264
Immunizations	48,037	48,037	34,858	13,179
Communicable Diseases	5,916	5,916	4,293	1,623
Total Disbursements	<u>775,020</u>	<u>775,020</u>	<u>533,228</u>	<u>241,792</u>
Excess of Receipts Over (Under) Disbursements	<u>(631,839)</u>	<u>(631,839)</u>	<u>(377,125)</u>	<u>254,714</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	558,727	558,727	353,788	(204,939)
Total Other Financing Sources (Uses)	<u>558,727</u>	<u>558,727</u>	<u>353,788</u>	<u>(204,939)</u>
Net Change in Fund Balances	(73,112)	(73,112)	(23,337)	49,775
Fund Balances at Beginning of Year	73,112	73,112	73,112	0
Fund Balances at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 49,775</u>	<u>\$ 49,775</u>

See accompanying notes to the basic financial statements

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Statement of Receipts, Disbursements, and Changes in Fund Balances –
Budget and Actual – Budget Basis
Help Me Grow Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				Positive (Negative)
<u>Receipts</u>				
Operating Grants	\$ 557,335	\$ 540,621	\$ 520,202	\$ (20,419)
Charges for Services	0	800	820	20
Total Receipts	<u>557,335</u>	<u>541,421</u>	<u>521,022</u>	<u>(20,399)</u>
<u>Disbursements</u>				
Current:				
Help Me Grow	728,487	731,766	573,051	158,715
Total Disbursements	<u>728,487</u>	<u>731,766</u>	<u>573,051</u>	<u>158,715</u>
Excess of Receipts Over (Under) Disbursements	<u>(171,152)</u>	<u>(190,345)</u>	<u>(52,029)</u>	<u>138,316</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	108,958	128,151	90,000	(38,151)
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>108,958</u>	<u>128,151</u>	<u>90,000</u>	<u>(38,151)</u>
Net Change in Fund Balances	(62,194)	(62,194)	37,971	100,165
Fund Balances at Beginning of Year	<u>62,194</u>	<u>62,194</u>	<u>62,194</u>	<u>0</u>
Fund Balances at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 100,165</u>	<u>\$ 100,165</u>

See accompanying notes to the basic financial statements

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2011

Note 1 – Reporting Entity

A fourteen-member Board of Health and the Health Commissioner governs the Lake County General Health District (the “Health District”). The Board appoints a Health Commissioner and the two Directors. All other employees of the Health District are hired by the Health Commissioner. With the exception of the City of Mentor, each contracting city has one Board representative. As a result of its population, the City of Mentor has two representatives. The Health District (township and villages) have three representatives on the Board. There is one Board member representing the licensing council and the licensing council represents various groups that are licensed by the Health District. The Health District’s services include communicable disease investigations, immunization clinics, inspections, public health nursing services, and the issuance of health-related licenses and permits.

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

Note 2 - Summary of Significant Accounting Policies

As discussed further in Note 2.C, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. In the government-wide financial statements and the fund financial statements for the proprietary funds, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied, to the extent they are applicable to the cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails. Following are the more significant of the Health District’s accounting policies.

A. Basis of Presentation

The Health District’s basic financial statements consist of government-wide financial statements, including a Statement of Net Assets and a Statement of Activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements

The Statement of Net Assets and the Statement of Activities display information about the Health District as a whole. These statements usually distinguish between those activities of the Health District that are governmental in nature and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts, or other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The Health District has no business-type activities.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2011
(Continued)

Note 2 - Summary of Significant Accounting Policies (Continued)

A. Basis of Presentation (Continued)

Government-Wide Financial Statements (Continued)

The Statement of Net Assets presents the cash balance of the governmental activities of the Health District at year end. The Statement of Activities compares disbursements and program receipts for each program or function of the Health District's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Health District is responsible.

Program receipts include charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program.

Receipts which are not classified as program receipts are presented as general receipts of the Health District, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financing on a cash basis or draws from the general receipts of the Health District.

Fund Financial Statements

During the year, the Health District segregates transactions related to certain Health District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Health District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

B. Fund Accounting

The Health District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Health District are presented as governmental.

Governmental Funds

Governmental funds are those through which most governmental functions of the Health District are financed. The following are the Health District's major governmental funds:

General Fund (Board of Health Fund) - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the Health District for any purpose provided it is expended or transferred according to the general laws of Ohio.

Women, Infants, and Children (WIC) Fund - This fund accounts for the WIC grant funds and disbursements. The mission of WIC is to safeguard the health of low-income women with infants and children up to age 5 who are at nutrition risk by providing nutritious foods to supplement diets, information on healthy eating, and referrals to health care.

Public Health Promotion Fund - This fund receives grant dollars to provide for Health Planning, Health Promotion, and Preventive Health.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2011
(Continued)

Note 2 - Summary of Significant Accounting Policies (Continued)

B. Fund Accounting (Continued)

Governmental Funds (Continued)

Public Health Nursing Fund – This fund receives fees and non-federal grant dollars for providing public health nursing services.

Help Me Grow Fund – This fund receives funding for the Help Me Grow (HMG) Program.

The other governmental funds of the Health District account for grants and other resources whose use is restricted, committed, or assigned for a particular purpose.

C. Basis of Accounting

The Health District's financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the Health District's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Health District are described in the appropriate section in this note.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

D. Budgetary Process

All funds are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Board of Health may appropriate. The appropriations resolution is the County Board of Health's authorization to spend resources and sets annual limits on cash disbursements plus encumbrances at the level of control selected by the Lake County Board of Health. The legal level of control has been established by the Lake County Board of Health at the fund, function, and object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the Health District. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the County Board of Health.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2011
(Continued)

Note 2 - Summary of Significant Accounting Policies (Continued)

D. Budgetary Process (Continued)

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Board of Health during the year.

E. Cash and Investments

The County Treasurer is the custodian for the Health District's cash and investments. The County's cash and investment pool holds the Health District's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the County. The Lake County Treasurer's office is located in Lake County's Administration Building at 105 Main St., Painesville, Ohio 44077. The phone number is (440) 350-2516.

F. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of their use. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

G. Inventory and Prepaid Items

The Health District reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

H. Capital Assets

Acquisitions of property, plant, and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

I. Inter-fund Receivables/Payables

The Health District reports advances-in and advances-out for inter-fund loans. These items are not reflected as assets and liabilities in the accompanying financial statements.

J. Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Health District's cash basis of accounting

K. Employer Contributions to Cost-Sharing Pension Plans

The Health District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 6 and 7, the employer contributions include portions for pension benefits and for post-retirement health care benefits.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2011
(Continued)

Note 2 - Summary of Significant Accounting Policies (Continued)

L. Long-Term Obligations

The Health District's cash basis financial statements do not report liabilities for long-term obligations. Proceeds of loans are reported as cash when received and principal and interest are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither an other financing source nor a capital outlay expenditure are reported at inception. Lease payments are reported when paid.

M. Net Assets

Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

N. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Health District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted – Fund balance is reported as restricted when constraints placed on the use of resources are either extremely imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or is imposed by law through constitutional provisions.

Enabling legislation authorizes the Health District to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the Health District can be compelled by an external party, such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (ordinance or resolution) of the Health District. Those committed amounts cannot be used for any other purposes unless the Health District removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Health District, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2011
(Continued)

Note 2 - Summary of Significant Accounting Policies (Continued)

Assigned – Amounts in the assigned fund balance classification are intended to be used by the Health District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Health District or a Health District official delegated that authority by ordinance, or by State Statute.

Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Health District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

O. Inter-fund Transactions

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as inter-fund transfers. Inter-fund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular cash disbursements to the funds that initially paid for them are not presented in the financial statements.

Note 3 – Budgetary Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements, and Changes in Fund Balance – Budget and Actual – Budget Basis presented for the General Fund and each major Special Revenue Fund is prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget.

The encumbrances outstanding at year end (budgetary basis) amounted to:

General Fund	\$	220
Major Special Revenue Funds:		
Public Health Promotion		507
Public Health Nursing		420
Other Governmental Funds		2,592

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2011
(Continued)

Note 4 - Property and Other Local Taxes

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the Health District. Property tax receipts received in 2011 for real and public utility property taxes represents collections of the 2010 taxes.

2011 real property taxes are levied after October 1, 2011 on the assessed values as of January 1, 2011, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. 2011 real property taxes are collected in and intended to finance 2012.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility tangible personal property is assessed at varying percentages of true value, public utility real property is assessed at 35 percent of true value. 2011 public utility property taxes which became a lien on December 31, 2010, are levied after October 1, 2011, and are collected in 2012 with real property taxes.

Tangible personal property assessments have been phased out – the assessment percentage for all property including inventory for 2011 is zero percent.

The full tax rate for all Health District operations for the year ended December 31, 2011, was \$.34 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2011 property tax receipts were based are as follows:

Real Property	\$ 5,971,596,640
Public Utility Property	361,650,070
Tangible Personal Property	<u>5,279,582</u>
Total Assessed Value	<u><u>\$ 6,338,526,292</u></u>

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2011
(Continued)

Note 5 - Risk Management

The Health District is exposed to various risks of property and casualty losses and injuries to employees.

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

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.

The Pool uses reinsurance and excess risk-sharing arrangements to reduce its exposure to loss. These agreements permit recovery of a portion of its claims from reinsurers and a risk-sharing pool; however, they do not discharge the Pool's primary liability for such payments. The Pool is a member of American Public Entity Excess Pool ("APEEP"), which is also administered by ARPCO. APEEP provides the Pool with an excess risk-sharing program. Under this arrangement, the Pool retains insured risks up to an amount specified in the contracts. The Board of Directors and ARPCO periodically review the financial strength of the Pool and other market conditions to determine the appropriate level of risk the Pool will retain.

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, 2010 and 2009 (the latest information available):

	2010	2009
Assets	\$ 34,952,010	\$ 36,374,898
Liabilities	(14,320,812)	(15,256,862)
Net Assets	\$ 20,631,198	\$ 21,118,036

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.

Contributions to PEP	
2009	\$ 36,726
2010	\$ 31,419
2011	\$ 25,824

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2011
(Continued)

Note 5 - Risk Management (Continued)

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.

Note 6 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Plan Description - The Health District participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the Combined Plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the Traditional Plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional and Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2011, members in state and local classifications contributed 10 percent of covered payroll. The Health District's contribution rate for 2011 was 14 percent. For 2011, the percent of covered payroll allocated to fund the post-employment health care plan was 4 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate of the Health District at 14 percent.

The Health District's required contributions for pension obligations to the Traditional and Combined plans for the years ended December 31, 2011, 2010, and 2009, were \$297,047, \$229,570, and \$200,196, respectively.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2011
(Continued)

Note 7 – Post-Employment Benefits

Ohio Public Employees Retirement System

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care plan. For qualifying members of the Traditional Pension and the Combined plans, this plan includes a medical plan, prescription drug program, and Medicare Part B premium reimbursement. Those belonging to the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

The Ohio Revised Code provides statutory authority requiring public employers to fund post-retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement benefits.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, local government employer units contributed at 14 percent of covered payroll. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units.

OPERS' Post-employment Health Care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits.

For 2011, the employer contribution allocated to the health care plan was 4 percent of covered payroll. The Health District's actual contributions for 2011 which were used to fund post-employment benefits were \$118,819. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and coverage selected.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2011
(Continued)

Note 8 – Inter-fund Transfers

During 2011, the following transfers were made:

Transfers from the General Fund to:	
Public Health Nursing Fund	\$ 353,788
Public Health Promotion Fund	137,625
Help Me Grow Fund	90,000
Other Governmental Funds	20,000
	\$ 601,413

Transfers represent the allocation of receipts collected in the General Fund to finance various programs accounted for in other funds.

Note 9 – Contingent Liabilities

Amounts grantor agencies pay to the Health District are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

The Health District is subject to a claim. The Health District carries adequate insurance coverage for most risks, including property damage and personal liability and estimates that any potential claims not covered by such insurance would not materially affect the financial statements.

Note 10 – Nonprofit Corporations

On October 18, 1988, the Health District formed a nonprofit corporation in accordance with Chapter 1702 of the Ohio Revised Code, which was recorded with the Ohio Secretary of State on October 19, 1988. The name of the corporation is “Lake County Health District Fund” (the Health District Fund). The Health District Fund receives and maintains funds and applies the income and principal, thereof, for charitable, educational, or scientific purposes within the United States of America; and more particularly, but without limiting the generality of the foregoing, provides financial support to the Health District, its employees, and programs to further the treatment or prevention of injury or disease and to develop activities designed and carried on to promote health in the general community served by the Health District.

Note 11 – Change in Accounting Principle

For 2011, the Health District implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of GASB Statement No. 54 had no effect on fund balances of the major governmental funds and all other governmental funds as previously reported.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor Number	Expenditures
<u>U.S. Department of Agriculture</u>			
<i>Passed through Ohio Department of Health</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) - 10/01/10-09/30/11	10.557	04310011WA0411	\$ 544,361
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) - 10/01/11-09/30/12	10.557	04310011WA0521	<u>164,442</u>
Total U.S. Department of Agriculture			<u>708,803</u>
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through Ohio Department of Health</i>			
Immunization Grants - 01/01/10-12/31/10	93.268	043100121M0310	7,146
Immunization Grants - 01/01/11-12/31/11	93.268	04310012M0411	<u>74,292</u>
<i>Total CFDA #93.268</i>			<u>81,438</u>
Public Health Emergency Preparedness - 08/09/10-08/10/11	93.069	04310012PH0211	226,510
Public Health Emergency Preparedness - 08/10/11-08/09/12	93.069	04310012PH0312	<u>56,627</u>
<i>Total CFDA #93.069</i>			<u>283,137</u>
Maternal and Child Health Services Block Grant to States - 07/01/10-06/30/11	93.994	04310011MC0411	36,435
Maternal and Child Health Services Block Grant to States - 07/01/11-06/30/12	93.994	04310011MC0512	<u>45,908</u>
<i>Total CFDA #93.994</i>			<u>82,343</u>
Dental Sealant	93.236	431001105011	<u>25,211</u>
<i>Passed through Cuyahoga County of Ohio</i>			
HIV Emergency Relief Projects Grants - 03/01/10-02/28/11	93.914	CE0800703-01(10)	19,784
HIV Emergency Relief Projects Grants - 03/01/11--02/28/12	93.914	CD0800703-01(11)	<u>117,593</u>
<i>Total CFDA #93.914</i>			<u>137,377</u>
Total U.S. Department of Health and Human Services			<u>609,506</u>
<u>U.S. Department of Environmental Protection Agency</u>			
<i>Passed Through the Ohio Environmental Protection Agency</i>			
Air Pollution Control Program Support - FY09 (10/01/10-09/30/11)	66.001		164,466
Air Pollution Control Program Support - FY09 (10/01/11-09/30/12)	66.001		55,408
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		8,927
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		<u>23,523</u>
Total U.S. Department of Environmental Protection Agency			<u>252,324</u>

(Continued)

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011
(CONTINUED)

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor Number	Expenditures
<u>U.S. Department of Transportation</u>			
<i>Passed Through the Ohio Department of Public Safety</i>			
State and Community Highway Safety - FY 10 - 10/01/10-09/30/11	20.600	SC-2010-43-00-00-00558-00	21,874
State and Community Highway Safety - FY 11 - 10/01/11-09/30/12	20.600	SC-2011-43-00-00-00372-00	7,121
Total U.S. Department of Transportation			<u>28,995</u>
<u>U.S. Department of Education</u>			
<i>Passed Through the Ohio Department of Health</i>			
Early Intervention Services (IDEA) Cluster			
ARRA - Special Education Grants for Infants and Families - 2011 - Help Me Grow - 11/01/10-06/30/11	84.393A	04310011HA0211	39,671
Special Education Grants for Infants and Families - 2011 - Help Me Grow - Part C - 07/01/10-06/30/11	84.181	04310011HG0209	421,635
Special Education Grants for Infants and Families - 2012 - Help Me Grow - Part C - 07/01/11-06/30/12	84.181	04310011HG0312	111,745
<i>Total Early Intervention Services (IDEA) Cluster</i>			<u>573,051</u>
Total U.S. Department of Education			<u>573,051</u>
Total Expenditures of Federal Awards			<u>\$ 2,172,679</u>

See accompanying note to Supplemental Schedule of Expenditures of Federal Awards.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Note to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

NOTE 1: **SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes the Health District's federal award program disbursements. The Schedule has been prepared on the cash basis of accounting.

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**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**

Board of Trustees
Lake County General Health District
Painesville, Ohio

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lake County General Health District, Lake County, Ohio, as of and for the year ended December 31, 2011, which collectively comprise the Lake County General Health District, Ohio's basic financial statements and have issued our report thereon dated March 23, 2012, wherein we noted that the Lake County General Health District, Ohio, uses a comprehensive basis of accounting other than generally accepted accounting principles and wherein we noted that the Lake County General Health District implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. 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 Control Over Financial Reporting

Management of the Lake County General Health District, Ohio, is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Lake County General Health District, Ohio'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 Lake County General Health District, Ohio's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Lake County General Health District, Ohio's internal control over financial reporting.

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

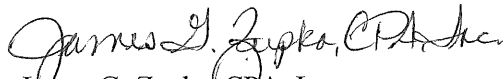
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Lake County General Health District, Ohio's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted a certain matter that we reported to the management of the Lake County General Health District, Ohio, in a separate letter dated March 23, 2012.

This report is intended solely for the information and use of management, the Board of Trustees, the Health District's Audit Committee, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


James G. Zupka, CPA, Inc.
Certified Public Accountants

March 23, 2012

JAMES G. ZUPKA, C.P.A., INC.
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**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A
DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133**

Board of Trustees
Lake County General Health District
Painesville, Ohio

Compliance

We have audited the Lake County General Health District, Lake County, Ohio's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the Lake County General Health District, Ohio's major federal program for the year ended December 31, 2011. The Lake County General Health District, Ohio's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the Lake County General Health District, Ohio's management. Our responsibility is to express an opinion on the Lake County General Health District, Ohio's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Lake County General Health District, Ohio's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Lake County General Health District, Ohio's compliance with those requirements.

In our opinion, the Lake County General Health District, Ohio complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2011.

Internal Control Over Compliance

Management of the Lake County General Health District, Ohio, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Lake County General Health District, Ohio's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Lake County General Health District, Ohio's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of management, the Board of Trustees, the Health District's Audit Committee, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



James G. Zupka, CPA, Inc.
Certified Public Accountants

March 23, 2012

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Schedule of Findings and Questioned Costs
OMB Circular A-133 & §.505
December 31, 2011

1. SUMMARY OF AUDITOR'S RESULTS		
2011(i)	Type of Financial Statement Opinion	Unqualified
2011(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2011(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
2011(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS?)	No
2011(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2011(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
2011(v)	Type of Major Programs' Compliance Opinion	Unqualified
2011(vi)	Any there any reportable findings under .510?	No
2011(vii)	Major Programs (list):	
	Special Supplemental Nutrition Program for Women, Infants, and Children - CFDA #10.557	
2011(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: all others
2011(ix)	Low Risk Auditee?	Yes
2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS		
None.		
3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS		
None.		

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Schedule of Prior Audit Findings and Recommendations
December 31, 2011

The prior audit report, as of December 31, 2010, included no findings or instances of noncompliance. Management letter recommendations were corrected, repeated, or procedures instituted to prevent occurrences in this audit period.

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Dave Yost • Auditor of State

LAKE COUNTY GENERAL HEALTH DISTRICT

LAKE 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 12, 2012