

GREENE COUNTY COMBINED HEALTH DISTRICT

GREENE COUNTY, OHIO

AUDIT REPORT

For the Year Ended December 31, 2011

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



Dave Yost • Auditor of State

Members of the Board
Greene County Combined Health District
360 Wilson Drive
P. O. Box 250
Xenia, Ohio 45385

We have reviewed the *Report of Independent Accountants* of the Greene County Combined Health District, prepared by Charles E. Harris & Associates, 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 Greene County Combined 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

August 8, 2012

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GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY
AUDIT REPORT
For the year ended December 31, 2011

Table of Contents

| <u>Title</u> | <u>Page</u> |
|---|-------------|
| Report of Independent Accountants..... | 1-2 |
| Management’s Discussion and Analysis..... | 3-6 |
| Statement of Net Assets – Cash Basis December 31, 2011 | 7 |
| Statement of Activities – Cash Basis December 31, 2011 | 8 |
| Statement of Cash Basis Assets and Fund Balances - For the Year Ended December 31, 2011 | 9 |
| Statement of Cash Receipts, Cash Disbursements, and Changes in Cash Basis Fund Balances - For the Year Ended December 31, 2011 | 10 |
| Statement of Cash Receipts, Cash Disbursements, and Changes in Cash Basis Fund Balance – Budget and Actual – Budget Basis - General Fund - For the Year Ended December 31, 2011 | 11 |
| Statement of Cash Receipts, Cash Disbursements, and Changes in Cash Basis Fund Balance – Budget and Actual – Budget Basis – Clinic Health Services Fund - For the Year Ended December 31, 2011 | 12 |
| Statement of Cash Receipts, Cash Disbursements, and Changes in Cash Basis Fund Balance – Budget and Actual – Budget Basis – Environmental Plumbing and Inspection Fund For the Year Ended December 31, 2011 | 13 |
| Statement of Cash Receipts, Cash Disbursements, and Changes in Cash Basis Fund Balance – Budget and Actual – Budget Basis – Food Service Operations Fund - For the Year Ended December 31, 2011 | 14 |
| Notes to the Financial Statements..... | 15-25 |
| Schedule of Federal Awards Expenditures..... | 26 |
| Notes to the Schedule of Federal Awards Expenditures..... | 27 |
| Independent Accountants’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> | 28-29 |
| Independent Accountants’ Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133 | 30-31 |
| Schedule of Findings | 32-33 |
| Schedule of Prior Audit Findings..... | 34 |

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

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REPORT OF INDEPENDENT ACCOUNTANTS

Greene County Combined Health District
360 Wilson Drive
P.O. Box 250
Xenia, Ohio 45385

To the Board:

We have audited the accompanying basic financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Greene County Combined Health District, Greene County (the District) as of and for the year ended December 31, 2011, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As 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 basic 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 Greene County Combined Health District, Greene County as of December 31, 2011, and the respective changes in cash financial position, thereof and the respective budgetary comparison for the General and each major special revenue fund for the year then ended in conformity with the accounting basis Note 2 describes.

As described in Note 5, during 2011 the Greene County Combined Health District, Greene County adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 21, 2012 on our consideration of the District'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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing on 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.

We conducted our audit to opine on the District's financial statements taken as a whole. Management's Discussion & Analysis includes tables of net assets, changes in net assets and governmental activities. The schedule of federal awards expenditures (the schedule) is required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These tables and the schedule provide additional information, but are not part of the basic financial statements. However, these tables and the schedule are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These tables and the schedule were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. Other than the aforementioned procedures applied to the tables, we applied no procedures to any other information in Management's Discussion & Analysis, and we express no opinion or any other assurance on it.

Charles E. Harris

Charles E. Harris & Associates, Inc.

May 21, 2012

**GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2011 (UNAUDITED)**

This discussion and analysis of the Greene County Combined Health District's (the District) financial performance provides an overall review of the financial activities for the year ended December 31, 2011 within the limits of the District's cash basis accounting. Readers should also review the basic financial statements and notes to enhance their understanding of the District's financial performance.

Highlights

Key highlights for 2011 are as follows:

- Total net assets increased by \$224,239 during 2011
- Most of the District's revenue was associated intergovernmental funding, from local, state and federal sources.

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 District's cash basis of accounting.

Report Components

The statement of net assets and the statement of activities provide information about District's cash position and the changes in cash position at the entity wide level. The statement of cash basis assets and fund balances and the statement of cash receipts, disbursements and changes in cash basis fund balances report the District's cash position and the changes in cash position by major fund. The statements of cash receipts, disbursements and changes in cash basis fund balance budget-and-actual-budget basis provides original and final budgeted amounts, with variances reflecting comparison of final budgeted amounts with actual receipts and expenditures. The notes to the financial statements are an integral part of the financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. These financial statements follow the cash basis of accounting.

The 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 District's cash basis of accounting, receipts are recognized when received (in cash), rather than when earned, and disbursements when paid, rather than when a liability is incurred.

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivables) 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.

**GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2011 (UNAUDITED)**

Reporting the Government as a Whole

The statement of net assets and the statement of activities reflect how the District did financially during 2011 within the limits of cash basis accounting. The statement of net assets presents the cash balances of the District at year end. The statement of activities presents the revenue and disbursement activity during 2011.

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

**TABLE 1
NET ASSETS
DECEMBER 31, 2011**

| | Governmental Activities 2011 | Governmental Activities 2010 |
|--|------------------------------------|------------------------------------|
| Assets: | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 2,838,905 | \$ 2,614,666 |
| Total Assets | <u>\$ 2,838,905</u> | <u>\$ 2,614,666</u> |
| Net Assets: | | |
| Restricted for: | | |
| Other Purposes | \$ 1,357,265 | \$ 2,614,666 |
| Unrestricted | 1,481,640 | <u>-0-</u> |
| Total Net Assets | <u>\$ 2,838,905</u> | <u>\$ 2,614,666</u> |

As mentioned previously, net assets increased by \$224,239 during 2011. The increase was primarily associated with funds restricted for specific grants and programs.

FUND FINANCIAL STATEMENTS REPORTING MAJOR FUNDS

The major funds of the District include the General Health Fund, Clinic Health Services Fund, Environmental/Plumbing Inspection Fund, and Food Service Operations Fund. The statement of cash basis, assets and fund balances and the statement of cash receipts, disbursements and changes in cash basis fund balances report the District's cash position and the changes in cash position by major fund. Keeping the limitations of the cash basis of accounting, you can think of these changes as one way to measure the District's financial strength. Over time, increases or decreases in the District's cash position is one indicator of the District's financial strength is improving or deteriorating. When evaluating the District's financial condition, you should also consider other financial factors such as the reliance on non-local financial resources for operations and the need for continued growth in other local revenue sources.

**GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2011 (UNAUDITED)**

Table 2 reflects the changes in net assets during 2011

**TABLE 2
CHANGE IN NET ASSETS**

| | Governmental Activities 2011 | Governmental Activities 2010 |
|--------------------------------|---|---|
| Receipts: | | |
| Program Receipts: | | |
| Charges for Services | \$ 1,653,544 | \$ 1,623,003 |
| Operating Grants | 1,548,646 | 1,643,893 |
| General Receipts: | | |
| Property and Other Local Taxes | 1,583,344 | 1,540,027 |
| Subdivision Fees | 121,970 | 121,970 |
| Unrestricted Grants | 287,161 | 325,288 |
| Miscellaneous | <u>128,830</u> | <u>78,183</u> |
| Total Receipts | <u>5,323,495</u> | <u>5,332,364</u> |
| Disbursements: | | |
| Public Health Services | <u>5,099,256</u> | <u>5,036,112</u> |
| Total Disbursements | <u>5,099,256</u> | <u>5,036,112</u> |
| Net Change in Net Assets | <u>224,239</u> | <u>296,252</u> |
| Net Assets, Beginning of Year | 2,614,666 | 2,318,414 |
| Net Assets, End of Year | <u>\$ 2,838,905</u> | <u>\$ 2,614,666</u> |

During 2011 the District's revenues remained relatively the same, whereas disbursements increased 1.3%.

The District relies on diverse revenue streams to provide services to County residents. The District receives tax revenue generated from .5 mill property tax levy assessment and relies on intergovernmental revenue provided through federal, state and local grants. The largest category of disbursements was Salaries and related benefits. The District employs approximately 63 full-time employees.

BUDGETARY HIGHLIGHTS

The District made numerous revisions to the original appropriation approved by the Board and the Board's fiscal agent, the Greene County Budget Commission. Overall, these changes resulted in little significant change in the fund balance. During 2011, the District spent about 90% of the amount appropriated in the General Fund. The District's 2011 financial statements include budgetary statements for the General Fund, Clinic Health Services Fund (CHS), Environmental Health Plumbing/Inspection and Food Service/Operations Fund.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District currently tracks its capital assets. However, since the financial statements are presented on a cash basis, none of these assets are reflected on the District's financial statements. Instead, the acquisitions of property, plant and equipment are recorded as disbursements when paid.

Debt

The District has no debt obligations.

**GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2011 (UNAUDITED)**

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the District's finances and to reflect the District's accountability for the monies it received.

Questions concerning any of the information in this report or requests for additional information should be directed to:

Aloysius O. Onuoha, BS, MBA, MHA,
Director, Administrative Services
Greene County Combined Health District
Xenia, OH 45385
Phone Number (937) 374-5628

GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY

STATEMENT OF NET ASSETS - CASH BASIS
DECEMBER 31, 2011

| | Governmental Activities |
|--|------------------------------------|
| <u>Assets</u> | |
| Equity in Pooled Cash and Cash Equivalents | \$ 2,838,905 |
| Total Net Assets | <u>2,838,905</u> |
| <u>Net Assets</u> | |
| Restricted For: | |
| Other Purposes | 1,357,265 |
| Unrestricted | 1,481,640 |
| Total Net Assets | <u>\$ 2,838,905</u> |

See accompanying notes to the basic financial statements.

GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY

STATEMENT OF ACTIVITIES - CASH BASIS
DECEMBER 31, 2011

Program Cash Receipts

| | <u>Cash Disbursements</u> | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Net (Disbursements) Receipts and Changes in Net Assets</u> |
|--------------------------------|--------------------------------------|--|--|--|
| Governmental Activities | | | | |
| Public Health Services | <u>\$ 5,099,256</u> | <u>\$ 1,653,544</u> | <u>\$ 1,548,646</u> | <u>\$ (1,897,066)</u> |
| | | <u>General Receipts:</u> | | |
| | | | | 1,583,344 |
| | | | | 121,970 |
| | | | | 287,161 |
| | | | | <u>128,830</u> |
| | | | | <u>2,121,305</u> |
| | | | | 224,239 |
| | | | | <u>2,614,666</u> |
| | | | | <u>\$ 2,838,905</u> |

See accompanying notes to the basic financial statements.

GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY

COMBINED STATEMENT OF CASH BASIS ASSETS AND FUND BALANCE
GOVERNMENTAL FUNDS
DECEMBER 31, 2011

| | <u>General</u> | <u>Clinic Health Services Fund</u> | <u>Environmental Plumbing/ Inspection Fund</u> | <u>Food Service Operations Fund</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|---------------------|--|--|---|---|---|
| <u>Assets</u> | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 1,481,640 | \$ 35,122 | \$ 111,933 | \$ 96,605 | \$ 1,113,605 | \$ 2,838,905 |
| Total Assets | <u>1,481,640</u> | <u>35,122</u> | <u>111,933</u> | <u>96,605</u> | <u>1,113,605</u> | <u>2,838,905</u> |
| <u>Fund Balances</u> | | | | | | |
| Restricted | - | 3,076 | 111,933 | 96,605 | 1,035,093 | 1,246,707 |
| Assigned | 18,430 | 32,046 | - | - | 78,512 | 128,988 |
| Unassigned | 1,463,210 | - | - | - | - | 1,463,210 |
| Total Fund Balances | <u>\$ 1,481,640</u> | <u>\$ 35,122</u> | <u>\$ 111,933</u> | <u>\$ 96,605</u> | <u>\$ 1,113,605</u> | <u>\$ 2,838,905</u> |

See accompanying notes to the basic financial statements.

GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2011

| | General | Clinic Health Services Fund | Environmental Plumbing/ Inspection Fund | Food Service Operations Fund | Other Governmental Funds | Total Governmental Funds |
|---|---------------------|-----------------------------------|--|------------------------------------|--------------------------------|--------------------------------|
| RECEIPTS | | | | | | |
| Property and Other Local Taxes | \$ 1,583,344 | - | - | - | - | \$ 1,583,344 |
| Subdivision fees | 121,970 | - | - | - | - | 121,970 |
| Fees, Licenses & Permits | 178,013 | \$ 111,084 | \$ 339,228 | \$ 335,805 | \$ 455,756 | 1,419,886 |
| Contractual Services | 233,658 | - | - | - | - | 233,658 |
| Federal Grants | - | - | - | - | 1,006,320 | 1,006,320 |
| State Grants | 247,096 | - | - | - | 478,652 | 725,748 |
| Local Grants | - | - | - | - | 30,000 | 30,000 |
| Other Grants | 18,674 | - | - | - | 55,065 | 73,739 |
| Miscellaneous | 84,791 | 133 | 13,676 | 20,147 | 10,083 | 128,830 |
| Total Receipts | <u>2,467,546</u> | <u>111,217</u> | <u>352,904</u> | <u>355,952</u> | <u>2,035,876</u> | <u>5,323,495</u> |
| DISBURSEMENTS | | | | | | |
| Current: | | | | | | |
| Public Health Services | | | | | | |
| Salaries | 677,415 | 351,133 | 257,919 | 278,743 | 1,465,767 | 3,030,977 |
| Materials & Supplies | 28,999 | 50,822 | 10,579 | 9,286 | 94,200 | 193,886 |
| Remittance to State | 96,237 | - | 575 | 22,030 | 138,048 | 256,890 |
| Equipment and Vehicles | 48,245 | 3,729 | 160 | 21,685 | 21,731 | 95,550 |
| Contracts - Repairs | 2,698 | - | 749 | 6,184 | 6,544 | 16,175 |
| Contracts - Services | 27,977 | 18,459 | 3,945 | 1,260 | 124,529 | 176,170 |
| Rentals (Facilities/Lease Agreements) | - | - | - | - | 645 | 645 |
| Travel and Training | 17,069 | 4,534 | 1,128 | 2,635 | 36,807 | 62,173 |
| Advertising and Printing | 4,558 | 436 | 382 | 177 | 34,324 | 39,877 |
| Public Employees' Retirement | 94,484 | 47,589 | 33,753 | 38,515 | 199,939 | 414,280 |
| Worker's Compensation | 10,169 | 5,972 | 4,178 | 4,049 | 20,189 | 44,557 |
| Utilities | 8,119 | 3,232 | 2,721 | 2,220 | 14,690 | 30,982 |
| Insurance | 113,631 | 77,856 | 58,907 | 66,329 | 323,165 | 639,888 |
| Other | 33,583 | 5,321 | 10,707 | 2,665 | 44,930 | 97,206 |
| Total Disbursements | <u>1,163,184</u> | <u>569,083</u> | <u>385,703</u> | <u>455,778</u> | <u>2,525,508</u> | <u>5,099,256</u> |
| Excess of Receipts Over (Under) Disbursements | <u>1,304,362</u> | <u>(457,866)</u> | <u>(32,799)</u> | <u>(99,826)</u> | <u>(489,632)</u> | <u>224,239</u> |
| Other Financing Sources (Uses) | | | | | | |
| Transfers In | 216,099 | 410,000 | 50,000 | - | 603,000 | 1,279,099 |
| Transfers Out | (1,063,000) | - | - | - | (216,099) | (1,279,099) |
| Advances In | 1,159,050 | - | - | - | 151,500 | 1,310,550 |
| Advances Out | (151,500) | (1,155,050) | - | - | (4,000) | (1,310,550) |
| Total Other Financing Sources (Uses) | <u>160,649</u> | <u>(745,050)</u> | <u>50,000</u> | <u>-</u> | <u>534,401</u> | <u>-</u> |
| Net Change in Fund Balances | <u>1,465,011</u> | <u>(1,202,916)</u> | <u>17,201</u> | <u>(99,826)</u> | <u>44,769</u> | <u>224,239</u> |
| Fund Balances Beginning of Year | <u>16,629</u> | <u>1,238,038</u> | <u>94,732</u> | <u>196,431</u> | <u>1,068,836</u> | <u>2,614,666</u> |
| Fund Balances End of Year | <u>\$ 1,481,640</u> | <u>\$ 35,122</u> | <u>\$ 111,933</u> | <u>\$ 96,605</u> | <u>\$ 1,113,605</u> | <u>\$ 2,838,905</u> |

See accompanying notes to the basic financial statements.

GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BASIS
FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
GENERAL 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> | | |
| RECEIPTS | | | | |
| State Grants | \$ 181,500 | \$ 181,500 | \$ 247,096 | \$ 65,596 |
| Subdivision Fees | 121,970 | 121,970 | 121,970 | - |
| Tax Levies | 1,500,000 | 1,501,550 | 1,583,344 | 81,794 |
| Licenses, Permits, & Fees | 160,000 | 160,000 | 178,013 | 18,013 |
| Contractual Services | 233,658 | 233,658 | 233,658 | - |
| Other Grants | - | 4,000 | 18,674 | 14,674 |
| Miscellaneous | - | 16,000 | 84,791 | 68,791 |
| Total Receipts | <u>2,197,128</u> | <u>2,218,678</u> | <u>2,467,546</u> | <u>248,868</u> |
| DISBURSEMENTS | | | | |
| Current: | | | | |
| Public Health Services | | | | |
| Salaries | 759,750 | 754,619 | 677,415 | 77,204 |
| Materials & Supplies | 28,000 | 32,043 | 30,444 | 1,599 |
| Remittance to State | 85,000 | 100,131 | 96,237 | 3,894 |
| Equipment and Vehicles | 50,000 | 67,000 | 49,395 | 17,605 |
| Contracts - Repairs | 4,000 | 4,000 | 2,773 | 1,227 |
| Contracts - Services | 56,000 | 59,872 | 39,968 | 19,904 |
| Travel and Training | 10,000 | 21,500 | 19,269 | 2,231 |
| Advertising and Printing | 4,500 | 6,000 | 4,978 | 1,022 |
| Public Employees' Retirement | 106,365 | 106,365 | 94,484 | 11,881 |
| Worker's Compensation | 15,195 | 14,195 | 10,169 | 4,026 |
| Utilities | - | 11,133 | 8,119 | 3,014 |
| Insurance | 133,967 | 126,092 | 114,241 | 11,851 |
| Other | 27,500 | 43,016 | 34,122 | 8,894 |
| Total Disbursements | <u>1,280,277</u> | <u>1,345,966</u> | <u>1,181,614</u> | <u>164,352</u> |
| Excess of Receipts Over (Under) Disbursements | 916,851 | 872,712 | 1,285,932 | 413,220 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | - | 216,099 | 216,099 | - |
| Transfers Out | (1,155,110) | (1,155,110) | (1,063,000) | 92,110 |
| Advances In | 1,100,000 | 1,100,000 | 1,159,050 | 59,050 |
| Advances Out | (821,212) | (821,212) | (151,500) | 669,712 |
| Total Other Financing Sources (Uses) | <u>(876,322)</u> | <u>(660,223)</u> | <u>160,649</u> | <u>820,872</u> |
| Net Change in Fund Balances | 40,529 | 212,489 | 1,446,581 | 1,234,092 |
| Fund Balances Beginning of Year | 16,629 | 16,629 | 16,629 | - |
| Fund Balances End of Year | <u>\$ 57,158</u> | <u>\$ 229,118</u> | <u>\$ 1,463,210</u> | <u>\$ 1,234,092</u> |

See accompanying notes to the basic financial statements.

GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BASIS
FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
CLINIC HEALTH SERVICES 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> | | |
| RECEIPTS | | | | |
| Licenses, Permits, & Fees | \$ 155,000 | \$ 120,000 | \$ 111,084 | \$ (8,916) |
| Miscellaneous | - | - | 133 | 133 |
| Total Receipts | <u>155,000</u> | <u>120,000</u> | <u>111,217</u> | <u>(8,783)</u> |
| DISBURSEMENTS | | | | |
| Current: | | | | |
| Public Health Services | | | | |
| Salaries | 339,769 | 351,191 | 351,133 | 58 |
| Materials & Supplies | 70,315 | 53,368 | 51,747 | 1,621 |
| Equipment and Vehicles | 30,000 | 7,291 | 3,729 | 3,562 |
| Contracts - Services | 27,511 | 29,592 | 18,909 | 10,683 |
| Travel and Training | 7,220 | 7,220 | 5,642 | 1,578 |
| Advertising and Printing | 2,700 | 2,700 | 436 | 2,264 |
| Public Employees' Retirement | 47,568 | 47,659 | 47,589 | 70 |
| Worker's Compensation | 6,795 | 5,972 | 5,972 | - |
| Utilities | - | 5,078 | 3,469 | 1,609 |
| Insurance | 46,855 | 79,540 | 77,856 | 1,684 |
| Other | 5,580 | 7,590 | 5,676 | 1,914 |
| Total Disbursements | <u>584,313</u> | <u>597,201</u> | <u>572,158</u> | <u>25,043</u> |
| Excess of Receipts Over (Under) Disbursements | (429,313) | (477,201) | (460,941) | 16,260 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 300,000 | 400,000 | 410,000 | 10,000 |
| Advances In | 1,100,000 | - | - | - |
| Advances Out | <u>(1,100,000)</u> | <u>(1,155,050)</u> | <u>(1,155,050)</u> | <u>-</u> |
| Total Other Financing Sources (Uses) | <u>300,000</u> | <u>(755,050)</u> | <u>(745,050)</u> | <u>-</u> |
| Net Change in Fund Balances | (129,313) | (1,232,251) | (1,205,991) | 26,260 |
| Fund Balances Beginning of Year | 1,236,312 | 1,236,312 | 1,236,312 | - |
| Prior Year Encumbrances Appropriated | <u>1,725</u> | <u>1,725</u> | <u>1,725</u> | <u>-</u> |
| Fund Balances End of Year | <u>\$ 1,108,724</u> | <u>\$ 5,786</u> | <u>\$ 32,046</u> | <u>\$ 26,260</u> |

See accompanying notes to the basic financial statements.

GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BASIS
FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
ENVIRONMENTAL PLUMBING/INSPECTIONS 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> | | |
| RECEIPTS | | | | |
| Licenses, Permits, & Fees | \$ 300,000 | \$ 300,000 | \$ 339,228 | \$ 39,228 |
| Miscellaneous | - | - | 13,676 | 13,676 |
| Total Receipts | <u>300,000</u> | <u>300,000</u> | <u>352,904</u> | <u>52,904</u> |
| DISBURSEMENTS | | | | |
| Current: | | | | |
| Public Health Services | | | | |
| Salaries | 259,458 | 258,858 | 257,919 | 939 |
| Materials & Supplies | 7,000 | 15,528 | 12,434 | 3,094 |
| Equipment and Vehicles | 5,000 | 1,500 | 160 | 1,340 |
| Contracts - Repair | 1,500 | 1,875 | 749 | 1,126 |
| Contracts - Services | 3,000 | 4,500 | 3,945 | 555 |
| Travel and Training | 1,900 | 1,900 | 1,528 | 372 |
| Advertising and Printing | 1,000 | 1,000 | 382 | 618 |
| Public Employees' Retirement | 36,324 | 36,324 | 33,753 | 2,571 |
| Worker's Compensation | 5,189 | 4,178 | 4,178 | - |
| Utilities | - | 4,584 | 2,915 | 1,669 |
| Insurance | 56,769 | 60,179 | 59,141 | 1,038 |
| Other | 13,400 | 16,186 | 11,881 | 4,305 |
| Total Disbursements | <u>390,540</u> | <u>406,612</u> | <u>388,985</u> | <u>17,627</u> |
| Excess of Receipts Over (Under) Disbursements | (90,540) | (106,612) | (36,081) | 70,531 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | <u>75,110</u> | <u>52,000</u> | <u>50,000</u> | <u>(2,000)</u> |
| Total Other Financing Sources (Uses) | <u>75,110</u> | <u>52,000</u> | <u>50,000</u> | <u>(2,000)</u> |
| Net Change in Fund Balances | (15,430) | (54,612) | 13,919 | 68,531 |
| Fund Balances Beginning of Year | 93,732 | 93,732 | 93,732 | - |
| Prior Year Encumbrances Appropriated | <u>1,000</u> | <u>1,000</u> | <u>1,000</u> | - |
| Fund Balances End of Year | <u>\$ 79,302</u> | <u>\$ 37,508</u> | <u>\$ 108,651</u> | <u>\$ 68,531</u> |

See accompanying notes to the basic financial statements.

GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BASIS
FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
FOOD SERVICES 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> | | |
| RECEIPTS | | | | |
| Licenses, Permits, & Fees | \$ 400,000 | \$ 337,000 | \$ 335,805 | \$ (1,195) |
| Miscellaneous | - | - | 20,147 | 20,147 |
| Total Receipts | <u>400,000</u> | <u>337,000</u> | <u>355,952</u> | <u>18,952</u> |
| DISBURSEMENTS | | | | |
| Current: | | | | |
| Public Health Services | | | | |
| Salaries | 294,063 | 287,363 | 278,743 | 8,620 |
| Materials & Supplies | 9,000 | 12,508 | 10,036 | 2,472 |
| Remittance to State | 26,000 | 24,500 | 22,030 | 2,470 |
| Equipment and Vehicles | 15,000 | 27,120 | 21,685 | 5,435 |
| Contracts - Repair | 1,000 | 13,000 | 6,184 | 6,816 |
| Contracts - Services | 1,000 | 2,000 | 1,260 | 740 |
| Travel and Training | 2,800 | 3,200 | 2,935 | 265 |
| Advertising and Printing | 500 | 600 | 177 | 423 |
| Public Employees' Retirement | 41,167 | 41,167 | 38,515 | 2,652 |
| Worker's Compensation | 5,882 | 5,882 | 4,049 | 1,833 |
| Utilities | - | 3,373 | 2,819 | 554 |
| Insurance | 78,712 | 69,012 | 66,329 | 2,683 |
| Other | 5,250 | 5,250 | 2,840 | 2,410 |
| Total Disbursements | <u>480,374</u> | <u>494,975</u> | <u>457,602</u> | <u>37,373</u> |
| Excess of Receipts Over (Under) Disbursements | (80,374) | (157,975) | (101,650) | 56,325 |
| Fund Balances Beginning of Year | 196,131 | 196,131 | 196,131 | - |
| Prior Year Encumbrances Appropriated | <u>300</u> | <u>300</u> | <u>300</u> | - |
| Fund Balances End of Year | <u>\$ 116,057</u> | <u>\$ 38,456</u> | <u>\$ 94,781</u> | <u>\$ 56,325</u> |

See accompanying notes to the basic financial statements.

**GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011**

1. DESCRIPTION OF THE COMBINED HEALTH DISTRICT AND REPORTING ENTITY

The constitution and laws of the State of Ohio establish the rights and privileges of the Greene County Combined Health District, (the District), as a body corporate and politic. A thirteen-member Board and Health Commissioner govern the District which provides health services in all of Greene County, including cities, villages, and townships.

Reporting Entity

A reporting entity is comprised of the primary government, component units and other organizations ensuring that the financial statements are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District. They comprise the District's legal entity, which provides services associated with immunization, vital statistics, health related licenses and permits, disease prevention and control, and public health nursing.

The Greene County Commissioners are the taxing authority for the District. The Greene County Auditor and the Greene County Treasurer are responsible for fiscal control of the resources of the District.

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

These financial statements follow the cash basis of accounting. The District's Basic Financial Statements consists of government-wide 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.

1. Government-Wide Financial Statements

The Statement of Net Assets and the Statement of Activities display information about the District as a whole. These statements include the financial activities of the primary government.

The Statement of Net Assets presents the financial condition of the governmental activities of the District at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing or draws from the general revenues of the District.

**GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Basis of Presentation (Continued)

2. Fund Financial Statements

During the year, the District segregates transactions related to certain 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 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.

3. Fund Accounting

The 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 District utilizes the governmental category of funds.

Governmental Funds

Governmental funds are those through which all governmental functions of the District typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. The following are the District's major governmental funds:

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

Clinic Health Services Fund – This fund is used to account for revenue received and expended for the following activities: Bureau for Children with Medical Handicaps (BCMh), health supervision, specialty clinics-hearing and vision, communicable disease program and other primary care programs.

Environmental Plumbing/Inspection Fund – This fund is used to account for revenue received and expended for the following program activities: Resident camps, trash and tank trucks, sewage disposal, demolition, housing, mosquito control, nuisance abatement, rabies control, tattoo parlors, plumbing, etc.

Food Service Operations Fund – This fund is used to account for revenue received and expended for the following components: the food service operations and the retail food establishment operations. Both programs are state mandated programs that assure the health and safety of all food operations patrons. Activities include periodic inspections as prescribed by law for restaurant, grocery stores, mobile food operations, temporary food operators and vending locations.

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

**GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Basis of Presentation (Continued)

4. Measurement Focus

The 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 District's cash basis of accounting, receipts are recognized when received in cash, rather than when earned, and disbursements when paid, rather than when a liability is incurred.

5. Basis of Accounting

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.

B. Cash

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

C. Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. Acquisitions of property are not reflected as an asset under the basis of accounting the District uses.

D. Long-term Debt Obligations

The District did not have any bonds or other long-term obligations.

E. Net Assets

These statements report restricted net assets when enabling legislation or creditors, grantors or laws or regulations of other governments have imposed limitations on their use.

The District first applies restricted resources when incurring disbursements for which it may use either restricted or unrestricted resources.

**GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. 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 appropriation resolution, all of which are prepared on the budgetary basis of accounting. The budgetary basis reports expenditures when commitments are made (i.e. when an encumbrance is approved). The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the District may appropriate. The appropriation resolution is the District's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the District. The legal level of budgetary control has been established by District at the fund and object level.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Director. 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 final amended certificate of estimated certificate of amended resources in effect at the time final appropriations were passed by District.

The appropriation 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 District during the year.

Budget versus actual statements for major funds are presented as part of the financial statements.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payment for unused leave. Unpaid leave is not reflected as liability under the basis of accounting the District uses.

H. Fund Balances

Fund balance is divided into five classifications based primarily on the extent to which the 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 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.

Restricted

Fund balance is reported as restricted when constraints placed on the use of resources are either externally 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.

**GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011**

H. Fund Balances (Continued)

Committed

The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. 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.

Assigned

Amounts in the assigned fund balance classification are intended to be used by the Township 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 Board, which includes giving the Director of Administrative Services the authority to constrain monies for intended purposes.

Unassigned

Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, or 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.

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 Cash Receipts, Disbursements and Changes in Cash Basis Fund Balance – Budget and Actual – Budget Basis presented for the General, Clinic Health Services, Environmental Plumbing and Inspection and Food Service Operations funds are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference(s) between the budgetary basis and the cash basis is outstanding year end encumbrances are treated as cash disbursements (budgetary basis) rather than as Assigned, Committed or Restricted fund balance (cash basis). During 2011, the encumbrances outstanding at year end (budgetary basis) amounted to \$18,430 for the General Fund, \$3,076 for the Clinic Health Services Fund, \$3,282 for the Environmental Plumbing Inspections Fund and \$1,824 for the Food Service Operations Fund.

4. CASH AND CASH EQUIVALENTS

The Greene County Commissioners maintain a cash pool used by all of the County's funds, including those of the Combined Health District. The Ohio Revised Code prescribes allowable deposits and investments. At year-end, the carrying amount of the District's deposits with the Greene County Commissioner was \$2,838,905. The Greene County Board of Commissioners, as the fiscal agent for the District, is responsible for maintaining adequate depository collateral for all funds in the County's pooled cash and deposits accounts.

**GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011**

5. CHANGE IN ACCOUNTING PRINCIPLE

For fiscal year 2011, the District has 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 type 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 this statement did not result in the reclassification of certain funds or the restatement of the District's financial statements.

6. PROPERTY TAXES

The Greene County Commissioners serve as a special taxing authority to levy a special levy outside the property tax ten-mill limitation to provide the District with sufficient funds to carry out health programs and general operations. The County Commissioners have placed a countywide levy of .5 mills on the ballot that gained approval by the electors of the county.

7. INTERFUND BALANCES

Unpaid interfund cash advances at December 31, 2011 were as follows:

| | <u>Interfund Receivable</u> | <u>Interfund Payable</u> |
|--------------------------------------|-----------------------------|--------------------------|
| General Fund | \$ 300,001 | \$ -0- |
| Clinic Health Services Fund | 118,439 | -0- |
| Other Governmental Funds | <u>-0-</u> | <u>418,440</u> |
| Total Interfund Receivables Payables | <u>\$ 418,440</u> | <u>\$ 418,440</u> |

8. INTERFUND TRANSFERS

The District transferred cash for grant reimbursement purposes due to the timing of the receipt of grant monies during 2011, see below:

| Funds | From | To |
|--|--------------------|--------------------|
| General Fund | \$1,063,000 | \$ -0- |
| Clinic Health Services Fund | -0- | \$ 410,000 |
| Environmental Plumbing/Inspection Fund | -0- | 50,000 |
| Other Governmental Funds | <u>-0-</u> | <u>603,000</u> |
| Total | <u>\$1,063,000</u> | <u>\$1,063,000</u> |

The District transferred the local share of grant that was advanced to the grant funds in the past and reimbursed to the originating fund in accordance with the Ohio Revised Code and grant agreements during 2011, see below:

| Funds | From | To |
|--------------------------|------------------|------------------|
| Other Governmental Funds | \$216,099 | \$ -0- |
| General Fund | -0- | 216,099 |
| Total | <u>\$216,099</u> | <u>\$216,099</u> |

**GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011**

9. RISK MANAGEMENT

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

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

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local Districts. PEP provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member Districts pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2010, PEP retained \$350,000 for casualty claims and \$150,000 for property claims.

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

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.

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

At December 31, 2010 and 2009, respectively, the liabilities above include approximately \$12.9 million and \$14.1 million of estimated incurred claims payable. The assets above also include approximately \$12.4 million and \$13.7 million of unpaid claims to be billed to approximately 454 member Districts in the future, as of December 31, 2010 and 2009, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2010, the District's share of these unpaid claims collectible in future years is approximately \$32,000.

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.

| <u>Contributions to PEP</u> | |
|-----------------------------|-------------|
| <u>2011</u> | <u>2010</u> |
| \$ 33,905 | \$ 27,702 |

**GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011**

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. 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.

There were no significant reductions in coverage from prior years and claims have not exceeded insurance coverage in any of the past three years. The District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is based on accident history and administrative costs.

10. PENSION OBLIGATIONS
(a) Plan Description

The District contributes to the Ohio Public Employees Retirement System of Ohio (OPERS), a cost sharing, multiple-employer retirement system. OPERS administers three separate pension plans as described below:

1. The Traditional Pension Plan - a cost sharing, multiple-employer defined benefit pension plan.
2. The Member-Directed Plan - a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.
3. The Combined Plan - a cost sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, 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 Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.

Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

(b) Funding Policy

Plan members are required to contribute a percentage of their annual covered salary (10% in 2011, 2010 and 2009), and the District is required to contribute an actuarially determined rate. The employer contribution rates were 14% for 2011, 2010 and 2009, of annual covered payroll. The contribution requirements of plan members and the District are established and may be amended by the Board. The District's contributions to OPERS for the years ending December 31, 2011, 2010 and 2009 were \$414,280, \$428,347 and \$448,942, respectively, equal to the required contributions for each year. Required employer contributions are equal to 100% of the dollar amount billed to each employer.

**GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011**

11. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

(a) Plan Description

Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of 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 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.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing OPERS, 277 East Town Street, Columbus OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

(b) Funding Policy

The Ohio Revised Code provides the 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 health care benefits.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, state and local employers contributed at a rate of 14.00% of covered payroll. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for state and local employer units. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4% from January 1 through December 31, 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% from January 1 through December 31, 2011. The OPERS Board of Trustees is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. The District's contributions for post-employment benefits were \$118,360, \$168,340 and \$187,208 for the years ended December 31, 2011, 2010 and 2009, respectively.

(c) OPERS Retirement Board Implements its Health Care Preservation Plan

The Health Care Preservation Plan (HCPP) adopted by the OPERS Board of Trustees September 9, 2004, was effective January 1, 2007. Member and employer contribution rates for state and local employers increased January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased

**GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011**

over a six year period beginning January 1, 2006, with a final rate increase January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

12. CONTINGENCIES

A. Litigation

The District may be a party to litigation. Although the outcome of the litigation is not presently determinable, management believes the resolution of these matters will not materially adversely affect the District's financial condition.

B. Grants

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, management believes such refunds, if any, would not be material.

13. CONTRACTUAL COMMITMENTS

During the year-ended December 31, 2011, the District had \$176,170 in contractual commitments for services provided. Some of the following commitments were funded by federal and state programs.

| <u>VENDORS/CONTRACTORS</u> | <u>AMOUNT</u> |
|-----------------------------------|---------------|
| Katherine Lin, MD | \$ 4,543 |
| Dr. Dillaplain, MD | 10,752 |
| Cirrus Concept | 26,559 |
| Miami Valley Interpreters | 567 |
| Next STEP networking | 4,000 |
| CHC Software | 4,161 |
| Medical Waste Pick-Up | 10,940 |
| Compunet Labs | 17,943 |
| Dayton Quest center | 300 |
| CLARK County Health Dept. | 600 |
| Greene County FCFC | 300 |
| Goshen TWP. Police Dept. | 300 |
| Wright State University | 14,996 |
| K&D Carpet Cleaning | 680 |
| MSB Consulting | 16,200 |
| Dawns Hurst Legal Services | 1,861 |
| United Parcel Services | 1,109 |
| Terry Simons Lawn Service | 1,835 |
| Liberty Recycling center | 18,995 |
| Key Sports | 3,373 |
| Key Equipment Financing | 2,198 |
| Jennifer Frey | 827 |
| WSU Boot Rental | 2,088 |
| Universal Medical Services Assoc. | 702 |
| Greene County Parks and Recs. | 3,326 |
| Greene Radiology | 881 |
| Treasurer State of Ohio | 720 |
| Cintas Log G62 | 4,012 |
| Keith Watson, MD | 4,843 |

**GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2011**

VENDORS/CONTRACTORS (CONTINUED)

| | |
|-----------------------------------|--------------------------|
| James Bembry, MD | 4,243 |
| Greene Memorial Hospital | 828 |
| Kettering Radiology | 22 |
| Family Service Assoc. | 551 |
| Mid American Cleaning | 2,300 |
| Montgomery County Health District | 37 |
| Snyder Solutions | 225 |
| Greene INC. | 313 |
| Ws electronics | 1,359 |
| Cannon financial services | <u>6,681</u> |
| TOTAL | <u>\$ 176,170</u> |

14. FUND BALANCES

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and other governmental funds are presented below:

| Funds | Restricted | Assigned | Unassigned | Total |
|-----------------------------------|---------------------|------------------|--------------------|--------------------|
| Restricted for: | | | | |
| Solid Waste | \$ 113,487 | \$ - | \$ - | \$113,487 |
| Water Program | 18,123 | - | - | 18,123 |
| Swimming Pool | 23,241 | - | - | 23,241 |
| Trailer Park | 45,980 | - | - | 45,980 |
| Tuberculosis | 67,301 | - | - | 67,301 |
| Dental | 7,002 | 62,602 | - | 69,604 |
| Safe Communities | 31,021 | - | - | 31,021 |
| Injury Prevention | 41,471 | - | - | 41,471 |
| Mattell Settlement | - | 15,910 | - | 15,910 |
| Infant Immunization | 64,225 | - | - | 64,225 |
| WIC | 213,373 | - | - | 213,373 |
| Pub. Health Preparedness | 169,994 | - | - | 169,994 |
| CFHSP | 40,431 | - | - | 40,431 |
| Scrap Tire Grant | 115,000 | - | - | 115,000 |
| Health Education Grant | 56,637 | - | - | 56,637 |
| Reproductive Health | <u>27,807</u> | <u>-</u> | <u>-</u> | <u>27,807</u> |
| Total Other Governmental Funds | <u>1,035,093</u> | <u>78,512</u> | <u>-</u> | <u>1,113,605</u> |
| Clinic Health Service | 3,076 | 32,046 | - | 35,122 |
| Environmental Plumbing Inspection | 111,933 | - | - | 111,933 |
| Food Service | 96,605 | - | - | 96,605 |
| General Fund | <u>-</u> | <u>18,430</u> | <u>1,463,210</u> | <u>1,481,640</u> |
| Total Fund Balances | <u>\$ 1,246,707</u> | <u>\$128,988</u> | <u>\$1,463,210</u> | <u>\$2,838,905</u> |

**GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011**

| Federal Grantor / Pass Through Grantor Program Title | Pass Through Entity Number | Federal CFDA Number | Disbursements |
|---|---------------------------------------|------------------------------------|----------------------------|
| UNITED STATES DEPARTMENT OF AGRICULTURE | | | |
| Passed through Ohio Department of Health | | | |
| Special Supplemental Nutrition Program for Women, Infants & Children (WIC) | 291001CL-11 | 10.557 | \$ 431,129 |
| | 291001CL-12 | 10.557 | <u>142,761</u> |
| Total United States Department of Agriculture | | | <u><u>573,890</u></u> |
| UNITED STATES DEPARTMENT OF TRANSPORTATION | | | |
| Passed through Ohio Department of Public Safety | | | |
| State and Community Highway Safety | 29-000381-11 | 20.600 | <u>32,989</u> |
| Total United States Department of Transportation | | | <u><u>32,989</u></u> |
| UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| Passed through Ohio Department of Health | | | |
| Centers for Disease Control and Prevention - Investigation & Technical Assistance (Public Health Infrastructure) | 29-1-001-2-B1-11 | 93.283 | 215,587 |
| | 29-1-001-2-B1-12 | 93.283 | <u>29,471</u> |
| Total Centers for Disease Control and Prevention - Investigation & Technical Assistance | | | <u>245,058</u> |
| Centers For Disease Control & Prevention | 29-1001-AZ-11 | 93.268 | 38,160 |
| Reproductive Health Wellness | 0291001-12 | 93.209 | 35,000 |
| Maternal & Child Health Services Block Grant | 29-1-001-1-MC-11 | 93.994 | 59,223 |
| | 29-1-001-1-MC-12 | 93.994 | <u>22,000</u> |
| Total Maternal & Child Health Services Block Grant | | | <u><u>81,223</u></u> |
| Total United States Department of Health and Human Services | | | <u><u>399,441</u></u> |
| Total Federal Assistance | | | <u><u>\$ 1,006,320</u></u> |

See accompanying Notes to the Schedule of Federal Awards Expenditures

**GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – MATCHING REQUIREMENTS

Certain Federal programs require that the District contribute non-Federal funds (matching funds) to support the Federally-funded programs. The District has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

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

Greene County Combined Health District
360 Wilson Drive
P.O. Box 250
Xenia, Ohio 45385

To the Board:

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Greene County Combined Health District, Greene County (the District), as of and for the year ended December 31, 2011, and have issued our report thereon dated May 21, 2012, wherein we noted the District prepared its financial statements using the cash basis of accounting rather than accounting principles generally accepted in the United States of America. As described in Note 5, the District adopted Governmental Accounting Standards Board 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 standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Controls Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

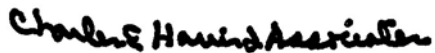
A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies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

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 material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of management, the audit committee, members of the Board, federal awarding agencies and pass-through entities, and others within the District. We intend it for no one other than these specified parties.



Charles E. Harris & Associates, Inc.

May 21, 2012

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133

Greene County Combined Health District
360 Wilson Drive
P.O. Box 250
Xenia, Ohio 45385

To the Board:

Compliance

We have audited the compliance of the Greene County Combined Health District, Greene County (District), with the types of compliance requirements described in *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could directly and materially affect each of the General Health District's major federal program for the year ended December 31, 2011. The summary of auditor's results section of the accompanying schedule of findings identifies the District's major federal program. The District's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to opine on the District's compliance based on our audit.

Our compliance audit followed 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*. These standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assurance whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the District's compliance with these requirements and performing other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with these requirements.

In our opinion, the Authority complied, in all material respects, with the requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2011.

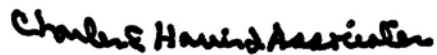
Internal Control Over Compliance

The District's management 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 District's internal control over compliance with requirements that could directly and materially affect a major federal program, in order to determine our auditing procedures for the purpose of opining 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 opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the District'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, when performing their assigned functions, to prevent or to timely detect and correct, noncompliance with a federal program compliance requirement. 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 federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily 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 audit committee, members of the Board, others within the District, federal awarding agencies and pass-through entities. It is not intended to be and should not be used by anyone other than these specified parties.



Charles E. Harris & Associates, Inc.

May 21, 2012

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 SECTION .505**

**GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY
December 31, 2011**

1. SUMMARY OF AUDITOR'S RESULTS

| | | |
|--------------|---|---|
| (d)(1)(i) | <i>Type of Financial Statement Opinion</i> | Unqualified |
| (d)(1)(ii) | <i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i> | No |
| (d)(1)(ii) | <i>Were there any other significant deficiencies reported at the financial statement level (GAGAS)?</i> | No |
| (d)(1)(iii) | <i>Was there any reported material non-compliance at the financial statement level (GAGAS)?</i> | No |
| (d)(1)(iv) | <i>Were there any material internal control weaknesses reported for major federal programs?</i> | No |
| (d)(1)(iv) | <i>Were there any other significant deficiencies reported for major federal programs?</i> | No |
| (d)(1)(v) | <i>Type of Major Programs' Compliance Opinion</i> | Unqualified |
| (d)(1)(vi) | <i>Are there any reportable findings under Section .510</i> | No |
| (d)(1)(vii) | <i>Major Programs:</i> | CFDA # 10.557 - Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) |
| (d)(1)(viii) | <i>Dollar Threshold: Type A/B Programs</i> | Type A: >\$300,000 Type B: All Others |
| (d)(1)(ix) | <i>Low Risk Auditee?</i> | Yes |

SCHEDULE OF FINDINGS - (continued)
OMB CIRCULAR A-133 SECTION .505

GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY
December 31, 2011

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

STATUS OF PRIOR AUDIT'S CITATIONS AND RECOMMENDATIONS

The prior audit report, as of December 31, 2010, reported no material citations or recommendations.



Dave Yost • Auditor of State

GREENE COUNTY COMBINED HEALTH DISTRICT

GREENE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 21, 2012**