



Dave Yost • Auditor of State



**CAMBRIDGE-GUERNSEY COUNTY HEALTH DEPARTMENT  
GUERNSEY COUNTY**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Cambridge-Guernsey County Health Department  
Guernsey County  
326 Highland Avenue  
Cambridge, Ohio 43725

To the Board of Health:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of the Cambridge-Guernsey County Health Department, Guernsey County, Ohio (the Department), as of and for the years ended December 31, 2015 and 2014.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Department's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Department's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the Department prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Department does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Department as of December 31, 2015 and 2014, or changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of the Cambridge-Guernsey County Health Department, Guernsey County, Ohio, as of December 31, 2015 and 2014, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(D) permit, described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 6, 2016, on our consideration of the Department's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine 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* in considering the Department's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

October 6, 2016

**CAMBRIDGE-GUERNSEY COUNTY HEALTH DEPARTMENT  
GUERNSEY COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	General	Special Revenue	Totals (Memorandum Only)
<b>Cash Receipts</b>			
Property Taxes	\$762,051	\$0	\$762,051
Intergovernmental	0	294,861	294,861
Permits	100,211	85,891	186,102
Fees	88,219	98,850	187,069
Licenses	0	11,086	11,086
Vital Statistics Fees	78,663	0	78,663
Contractual Services	8,294	0	8,294
Medicaid Reimbursements	61,044	0	61,044
Other	13,249	0	13,249
<i>Total Cash Receipts</i>	<u>1,111,731</u>	<u>490,688</u>	<u>1,602,419</u>
<b>Cash Disbursements</b>			
Current:			
Health:			
Salaries	423,718	493,693	917,411
Supplies	46,911	33,371	80,282
Equipment	14,983	3,000	17,983
Contract Services	30,000	14,435	44,435
Public Employees Retirement	91,511	45,349	136,860
Worker's Compensation	10,954	5,671	16,625
Hospitalization	134,296	0	134,296
Medicare Tax	6,660	4,697	11,357
Social Security	233	0	233
Remittance to State	0	19,391	19,391
Other	112,158	15,427	127,585
<i>Total Cash Disbursements</i>	<u>871,424</u>	<u>635,034</u>	<u>1,506,458</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>240,307</u>	<u>(144,346)</u>	<u>95,961</u>
<b>Other Financing Receipts (Disbursements)</b>			
Transfers In	0	73,000	73,000
Transfers Out	(73,000)	0	(73,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(73,000)</u>	<u>73,000</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	167,307	(71,346)	95,961
<i>Fund Cash Balances, January 1</i>	<u>629,645</u>	<u>276,537</u>	<u>906,182</u>
<b>Fund Cash Balances, December 31</b>			
Restricted	0	194,850	194,850
Assigned	43,588	10,341	53,929
Unassigned	753,364	0	753,364
<i>Fund Cash Balances, December 31</i>	<u>\$796,952</u>	<u>\$205,191</u>	<u>\$1,002,143</u>

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

**CAMBRIDGE-GUERNSEY COUNTY HEALTH DEPARTMENT  
GUERNSEY COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2014**

	General	Special Revenue	Totals (Memorandum Only)
<b>Cash Receipts</b>			
Property Taxes	\$731,869	\$0	\$731,869
Intergovernmental	0	356,803	356,803
Permits	103,190	108,033	211,223
Fees	96,440	106,865	203,305
Licenses	0	10,998	10,998
Vital Statistics Fees	77,794	0	77,794
Contractual Services	406	0	406
Medicaid Reimbursements	49,053	0	49,053
Other	13,419	0	13,419
	<b>1,072,171</b>	<b>582,699</b>	<b>1,654,870</b>
 <b>Cash Disbursements</b>			
Current:			
Health:			
Salaries	431,332	463,624	894,956
Supplies	46,390	30,724	77,114
Equipment	5,346	0	5,346
Contract Services	29,500	29,849	59,349
Public Employees Retirement	89,751	40,960	130,711
Worker's Compensation	11,058	5,461	16,519
Hospitalization	132,622	0	132,622
Medicare Tax	6,925	4,241	11,166
Social Security	208	0	208
Remittance to State	0	19,982	19,982
Other	122,112	35,949	158,061
	<b>875,244</b>	<b>630,790</b>	<b>1,506,034</b>
<i>Total Cash Disbursements</i>	<b>875,244</b>	<b>630,790</b>	<b>1,506,034</b>
<i>Excess of Receipts Over (Under) Disbursements</i>	<b>196,927</b>	<b>(48,091)</b>	<b>148,836</b>
 <b>Other Financing Receipts (Disbursements)</b>			
Transfers In	0	73,000	73,000
Transfers Out	(73,000)	0	(73,000)
	<b>(73,000)</b>	<b>73,000</b>	<b>0</b>
<i>Total Other Financing Receipts (Disbursements)</i>	<b>(73,000)</b>	<b>73,000</b>	<b>0</b>
<i>Net Change in Fund Cash Balances</i>	<b>123,927</b>	<b>24,909</b>	<b>148,836</b>
<i>Fund Cash Balances, January 1</i>	<b>505,718</b>	<b>251,628</b>	<b>757,346</b>
 <b>Fund Cash Balances, December 31</b>			
Restricted	0	241,230	241,230
Assigned	41,912	35,307	77,219
Unassigned	587,733	0	587,733
	<b>\$629,645</b>	<b>\$276,537</b>	<b>\$906,182</b>
<i>Fund Cash Balances, December 31</i>	<b>\$629,645</b>	<b>\$276,537</b>	<b>\$906,182</b>

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



**CAMBRIDGE-GUERNSEY COUNTY HEALTH DEPARTMENT  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014**

**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Cambridge-Guernsey County Health Department, Guernsey County (the Department), as a body corporate and politic. A five-member Board and a Health Commissioner govern the Department. The Department's services include vital statistics, communicable disease investigations, immunization clinics, environmental health services, public health nursing services and issues health-related licenses and permits.

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

**B. Accounting Basis**

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Rev. Code § 117.38 and Ohio Admin. Code § 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Department recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the the financial reporting provisions of Ohio Rev. Code § 117.38 and Ohio Admin. Code § 117-2-03(D) permit.

**C. Deposits and Investments**

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

**D. Fund Accounting**

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

**1. General Fund**

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

**2. Special Revenue Funds**

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Department had the following significant Special Revenue Funds:

Family Planning Fund - This fund receives monies from fees collected for services provided and levy funding based on amounts approved by the Board of Health.

Women, Infants, and Children (WIC) Fund - This federal grant fund accounts for the Special Supplemental Nutrition Program.

**CAMBRIDGE-GUERNSEY COUNTY HEALTH DEPARTMENT  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

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

**D. Fund Accounting (Continued)**

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

Public Health Infrastructure Grant Fund - This fund receives federal grant money to address bioterrorism and other public health threats and emergencies at the health department level.

Reproductive Wellness and Health Program Fund - This fund receives federal grant money to provide women health services.

**E. Budgetary Process**

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

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control, and appropriations may not exceed estimated resources. The Department Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

**3. Encumbrances**

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

A summary of 2015 and 2014 budgetary activity appears in Note 2.

**F. Fund Balance**

Fund balance is divided into three classifications based primarily on the extent to which the Department must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**1. Restricted**

Fund balance is *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.

**CAMBRIDGE-GUERNSEY COUNTY HEALTH DEPARTMENT  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

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

**F. Fund Balance (Continued)**

**2. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Board or a Department official delegated that authority by resolution, or by State Statute.

**3. Unassigned**

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

The Department 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.

**G. Property, Plant, and Equipment**

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

**H. Accumulated Leave**

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

**2. Budgetary Activity**

Budgetary activity for the years ending December 31, 2015 and 2014 follows:

2015 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,053,040	\$1,111,731	\$58,691
Special Revenue	559,461	563,688	4,227
Total	\$1,612,501	\$1,675,419	\$62,918

**CAMBRIDGE-GUERNSEY COUNTY HEALTH DEPARTMENT  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

**2. Budgetary Activity (Continued)**

2015 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,682,685	\$988,016	\$694,669
Special Revenue	835,998	646,597	189,401
Total	\$2,518,683	\$1,634,613	\$884,070

2014 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,010,368	\$1,072,171	\$61,803
Special Revenue	608,074	655,699	47,625
Total	\$1,618,442	\$1,727,870	\$109,428

2014 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,516,086	\$990,255	\$525,831
Special Revenue	859,703	640,463	219,240
Total	\$2,375,789	\$1,630,718	\$745,071

**3. Intergovernmental Funding and Property Tax Funding**

The Department was combined with the City of Cambridge health district in 1949, under Ohio Revised Code § 3709.07. The City contributes an annual amount to the Cambridge-Guernsey County Health Department for operations. The financial statements present these amounts as intergovernmental receipts.

The Guernsey County Commissioners serve as the taxing authority for two half-mill special levies outside the ten-mill limitation to provide the Department with sufficient funds for health programs. The levy generated \$731,869 in 2014 and \$762,051 in 2015. The financial statements present these amounts as property taxes. On November 3, 2009 the 6 year levy was passed as a replacement levy with collection beginning in 2011. On November 8, 2011 the 10 year levy was passed as a replacement levy with collection beginning 2013.

**4. Retirement System**

The Department's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2015 and 2014, OPERS members contributed 10% of their gross salaries and the Department contributed an amount equaling 14% of participants' gross salaries. The Department has paid all contributions required through December 31, 2015.

**CAMBRIDGE-GUERNSEY COUNTY HEALTH DEPARTMENT  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

**5. Risk Management**

**Commercial Insurance**

The Department has obtained commercial insurance for the following risks:

- Errors and omissions.

The Department also provides health and life insurance coverage to employees through a private carrier.

**Risk Pool Membership**

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

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

The Department 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. 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 York. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty 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, 2015, PEP retained \$350,000 for casualty claims and \$100,000 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 government.

Financial Position

PEP's financial statements (audited by other auditor's) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2014 and 2015:

	<u>2014</u>	<u>2015</u>
Assets	\$35,402,177	\$38,307,677
Liabilities	<u>(12,363,257)</u>	<u>(12,759,127)</u>
Net Position	<u>\$23,038,920</u>	<u>\$25,548,550</u>

**CAMBRIDGE-GUERNSEY COUNTY HEALTH DEPARTMENT  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

**5. Risk Management (Continued)**

At December 31, 2014 and 2015, respectively, the liabilities above include approximately \$11.1 million and \$11.5 million of estimated incurred claims payable. The assets above also include approximately \$10.8 million and \$11.0 million of unpaid claims to be billed. The Pool's membership increased from 488 members in 2014 to 499 members in 2015. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2015, the Department's share of these unpaid claims collectible in future years is approximately \$5,000.

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.

<b><u>Contributions to PEP</u></b>	
<b><u>2014</u></b>	<b><u>2015</u></b>
\$5,965	\$7,084

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.

**6. Contingent Liabilities**

Amounts grantor agencies pay to the Department are subject to audit and adjustment by the grantor, principally the federal government. The grantor 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.



# Dave Yost • Auditor of State

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

Cambridge-Guernsey Health Department  
Guernsey County  
326 Highland Avenue  
Cambridge, Ohio 43725

To the Board of Health:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements by fund type of the Cambridge-Guernsey Health Department, Guernsey County, Ohio (the Department), as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statements and have issued our report thereon dated October 6, 2016, wherein we noted the Department followed financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(D) permit.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Department's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Department's internal control. Accordingly, we have not opined on it.

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 combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Department's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

### ***Compliance and Other Matters***

As part of reasonably assuring whether the Department'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, opining on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Department's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

October 6, 2016





# Dave Yost • Auditor of State

**CAMBRIDGE – GUERNSEY COUNTY HEALTH DEPARTMENT**

**GUERNSEY 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  
NOVEMBER 10, 2016**