

District Board of Health

Vinton County, Ohio

Regular Audit

January 1, 2003 through December 31, 2004

Years Audited Under GAGAS: 2004 and 2003

**BALESTRA, HARR & SCHERER CPAs, INC.**

528 South West Street, P.O. Box 687  
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**Auditor of State  
Betty Montgomery**

Board of Health  
Vinton County District Board of Health  
P.O. Box 305  
State Route 93  
McArthur, Ohio 45651

We have reviewed the *Independent Auditor's Report* of the Vinton County District Board of Health, prepared by Balestra, Harr & Scherer CPAs, Inc., for the audit period January 1, 2003 through December 31, 2004. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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

*Betty Montgomery*

BETTY MONTGOMERY  
Auditor of State

November 29, 2005

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**Vinton County, Ohio**  
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Ohio Society of Certified Public Accountants

## Independent Auditor's Report

District Board of Health  
Vinton County, Ohio  
PO Box 305, State Route 93  
McArthur, Ohio 45651

We have audited the accompanying financial statements of the District Board of Health, Vinton County, Ohio, (the District) as of and for the years ended December 31, 2004 and 2003. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the District to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements and also to present its larger (i.e., major) funds separately for 2004. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District has elected not to reformat its statements. Since this District does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2004, or its changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the District, as of the December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

District Board of Health  
Vinton County, Ohio  
Independent Auditor's Report  
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The aforementioned revision to generally accepted accounting principles also requires the District to include Management's Discussion and Analysis for the year ended December 31, 2004. The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2005, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



Balestra, Harr & Scherer, CPAs, Inc.  
August 26, 2005

**District Board of Health**  
**Vinton County, Ohio**  
*Combined Statement of Cash Receipts, Cash Disbursements and Changes*  
*in Cash Basis Fund Balances*  
*All Governmental Funds and Fiduciary Fund Types*  
*For the Year Ended December 31, 2004*

|  | <u>Governmental Fund Types</u> |                        |                        | <u>Total</u>     |
|--|--------------------------------|------------------------|------------------------|------------------|
|  | <u>General</u>                 | <u>Special Revenue</u> | <u>Fiduciary Funds</u> |                  |
| Cash Receipts:   |                                |                        |                        |                  |
| Levies   | \$156,667                      | \$0                    | \$0                    | \$156,667        |
| Licenses, Permits, and Fees  | 77,835                         | 956,089                | 0                      | 1,033,924        |
| Intergovernmental  | 3,706                          | 297,439                | 0                      | 301,145          |
| Contract Services  | 12,984                         | 359,182                | 0                      | 372,166          |
| Other Receipts   | 5,770                          | 18,128                 | 0                      | 23,898           |
| <b>Total Cash Receipts</b>   | <b>256,962</b>                 | <b>1,630,838</b>       | <b>0</b>               | <b>1,887,800</b> |
| Cash Disbursements:  |                                |                        |                        |                  |
| Current:   |                                |                        |                        |                  |
| Salaries   | 195,093                        | 832,464                | 0                      | 1,027,557        |
| Supplies   | 7,200                          | 29,241                 | 0                      | 36,441           |
| Contracts - Services   | 19,810                         | 155,279                | 0                      | 175,089          |
| Travel and Expenses  | 10,726                         | 63,044                 | 0                      | 73,770           |
| PERS and Fringes   | 27,696                         | 137,770                | 0                      | 165,466          |
| Insurance  | 6,615                          | 63,132                 | 0                      | 69,747           |
| Remittance to State of Ohio  | 0                              | 4,086                  | 0                      | 4,086            |
| Grant Fund Project Expenses  | 0                              | 26,977                 | 0                      | 26,977           |
| Other Disbursements  | 81,777                         | 81,767                 | 0                      | 163,544          |
| <b>Total Cash Disbursements</b>  | <b>348,917</b>                 | <b>1,393,760</b>       | <b>0</b>               | <b>1,742,677</b> |
| <b>Total Cash Receipts Over/(Under) Cash Disbursements</b>   | <b>(91,955)</b>                | <b>237,078</b>         | <b>0</b>               | <b>145,123</b>   |
| Other Financing Receipts/(Disbursements):  |                                |                        |                        |                  |
| Other Financing Sources  | 0                              | 0                      | 237,805                | 237,805          |
| Other Financing Uses   | 0                              | 0                      | (250,534)              | (250,534)        |
| Transfers In   | 106,339                        | 0                      | 0                      | 106,339          |
| Transfers Out  | 0                              | (106,339)              | 0                      | (106,339)        |
| Advances In  | 1,714                          | 13,855                 | 165                    | 15,734           |
| Advances Out   | (14,020)                       | (1,549)                | (165)                  | (15,734)         |
| <b>Total Other Financing Receipts/(Disbursements)</b>  | <b>94,033</b>                  | <b>(94,033)</b>        | <b>(12,729)</b>        | <b>(12,729)</b>  |
| Excess of Cash Receipts and Other Financing Receipts<br>Over/(Under) Cash Disbursements and Other<br>Financing Disbursements | 2,078                          | 143,045                | (12,729)               | 132,394          |
| Fund Cash Balance, January 1   | 60,995                         | 206,959                | 124,574                | 392,528          |
| Fund Cash Balance, December 31   | <u>\$63,073</u>                | <u>\$350,004</u>       | <u>\$111,845</u>       | <u>\$524,922</u> |

See accompanying notes to the financial statements



**District Board of Health**  
**Vinton County, Ohio**  
*Combined Statement of Cash Receipts, Cash Disbursements and Changes*  
*in Cash Basis Fund Balances*  
*All Governmental Funds and Fiduciary Fund Types*  
*For the Year Ended December 31, 2003*

|  | <u>Governmental Fund Types</u> |                        |                        | <u>Total</u>     |
|--|--------------------------------|------------------------|------------------------|------------------|
|  | <u>General</u>                 | <u>Special Revenue</u> | <u>Fiduciary Funds</u> |                  |
| Cash Receipts:   |                                |                        |                        |                  |
| Levies   | \$154,264                      | \$0                    | \$0                    | \$154,264        |
| Licenses, Permits, and Fees  | 74,880                         | 701,754                | 0                      | 776,634          |
| Intergovernmental  | 3,707                          | 342,657                | 0                      | 346,364          |
| Contract Services  | 38,264                         | 397,006                | 0                      | 435,270          |
| Other Receipts   | 5,137                          | 16,708                 | 0                      | 21,845           |
| <b>Total Cash Receipts</b>   | <b>276,252</b>                 | <b>1,458,125</b>       | <b>0</b>               | <b>1,734,377</b> |
| Cash Disbursements:  |                                |                        |                        |                  |
| Current:   |                                |                        |                        |                  |
| Salaries   | 177,520                        | 721,964                | 0                      | 899,484          |
| Supplies   | 8,639                          | 31,092                 | 0                      | 39,731           |
| Contracts - Services   | 21,073                         | 165,210                | 0                      | 186,283          |
| Travel and Expenses  | 9,586                          | 54,654                 | 0                      | 64,240           |
| PERS and Fringes   | 28,834                         | 130,401                | 0                      | 159,235          |
| Insurance  | 2,477                          | 64,475                 | 0                      | 66,952           |
| Remittance to State of Ohio  | 0                              | 1,685                  | 0                      | 1,685            |
| Grant Fund Project Expenses  | 0                              | 44,358                 | 0                      | 44,358           |
| Other Disbursements  | 75,815                         | 81,291                 | 0                      | 157,106          |
| <b>Total Cash Disbursements</b>  | <b>323,944</b>                 | <b>1,295,130</b>       | <b>0</b>               | <b>1,619,074</b> |
| <b>Total Cash Receipts Over/(Under) Cash Disbursements</b>   | <b>(47,692)</b>                | <b>162,995</b>         | <b>0</b>               | <b>115,303</b>   |
| Other Financing Receipts/(Disbursements):  |                                |                        |                        |                  |
| Other Financing Sources  | 0                              | 0                      | 378,988                | 378,988          |
| Other Financing Uses   | 0                              | 0                      | (378,599)              | (378,599)        |
| Transfers In   | 89,545                         | 975                    | 0                      | 90,520           |
| Transfers Out  | (975)                          | (89,545)               | 0                      | (90,520)         |
| Advances In  | 20,732                         | 1,549                  | 11,621                 | 33,902           |
| Advances Out   | (25,796)                       | (9,111)                | (24,247)               | (59,154)         |
| <b>Total Other Financing Receipts/(Disbursements)</b>  | <b>83,506</b>                  | <b>(96,132)</b>        | <b>(12,237)</b>        | <b>(24,863)</b>  |
| Excess of Cash Receipts and Other Financing Receipts<br>Over/(Under) Cash Disbursements and Other<br>Financing Disbursements | 35,814                         | 66,863                 | (12,237)               | 90,440           |
| Fund Cash Balance, January 1   | 25,181                         | 140,096                | 136,811                | 302,088          |
| Fund Cash Balance, December 31   | <u>\$60,995</u>                | <u>\$206,959</u>       | <u>\$124,574</u>       | <u>\$392,528</u> |

See accompanying notes to the financial statements

**District Board of Health**  
**Vinton County, Ohio**  
*Notes to the Financial Statements*  
*For the Years Ended December 31, 2004 and 2003*

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A. Description of the Entity

The District Board of Health, Vinton County, Ohio, (the District), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District operates under an appointed five member Board and an appointed Health Commissioner and is responsible for the administration of all health programs established by the Ohio Revised Code, the Ohio Department of Health, and the Public Health Council. The District's services include communicable diseases investigations, immunization clinics, inspections, public health nursing and home health aide services, and issues health-related licenses and permits.

Additionally, the District serves as the administrative and fiscal agent of the Vinton County Family and Children First Council. The activities of the Family and Children First Council are reported as an Agency Fund within the financial statements.

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash

As required by the Ohio Revised Code, the County Treasurer is the custodian of 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.

D. Fund Accounting

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

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those restricted by law or contract.

2. Special Revenue Funds

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

**District Board of Health**  
**Vinton County, Ohio**  
*Notes to the Financial Statements*  
*For the Years Ended December 31, 2004 and 2003*

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

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

*Public Home Nursing Services (PHNF) Fund* – This fund receives fees for providing home nursing services to elderly and homebound persons.

*Passport Fund* – This fund receives State and Federal grant money to provide home health care for Medicaid eligible persons through referrals from the Area Agency on Aging.

*Women, Infants and Children (WIC) Fund* – This is a Federal grant fund used to account for the Special Supplemental Nutrition Program.

*Child and Family Health Services (CFHS) Fund* – This is a State grant fund used for providing speech therapy services to eligible children.

3. Agency Fund

This fund is used to account for the resources and activities of legally separate entities for which the District is acting in an agency capacity. The District had the following Agency Fund:

*The Vinton County Family and Children First Council Fund* – This fund received grant monies for the provision of services to children and families.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund/function level of control, and appropriations may not exceed estimated resources. The Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure and amendments thereto. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

3. Encumbrances

The Ohio Rev. Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are cancelled, and reappropriated in the subsequent year.

A summary of 2004 and 2003 budgetary activity appears in Note 2.

**District Board of Health**  
**Vinton County, Ohio**  
*Notes to the Financial Statements*  
*For the Years Ended December 31, 2004 and 2003*

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

F. Property, Plant and Equipment

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

G. Accumulated Leave

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

**2. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2004 and 2003 follows:

| 2004 Budgeted vs. Actual Receipts |                       |                    |           |
|-----------------------------------|-----------------------|--------------------|-----------|
| Fund Type                         | Budgetary<br>Receipts | Actual<br>Receipts | Variance  |
| General                           | \$353,023             | \$365,015          | \$11,992  |
| Special Revenue                   | 1,533,912             | 1,644,693          | 110,781   |
| Total                             | \$1,886,935           | \$2,009,708        | \$122,773 |

| 2004 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |           |
|---|----------------------------|---------------------------|-----------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance  |
| General   | \$353,023                  | \$362,937                 | (\$9,914) |
| Special Revenue                                       | 1,533,912                  | 1,501,648                 | 32,264    |
| Total   | \$1,886,935                | \$1,864,585               | \$22,350  |

| 2003 Budgeted vs. Actual Receipts |                       |                    |          |
|-----------------------------------|-----------------------|--------------------|----------|
| Fund Type                         | Budgetary<br>Receipts | Actual<br>Receipts | Variance |
| General                           | \$317,842             | \$386,529          | \$68,687 |
| Special Revenue                   | 1,493,327             | 1,460,649          | (32,678) |
| Total                             | \$1,811,169           | \$1,847,178        | \$36,009 |

| 2003 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |            |
|---|----------------------------|---------------------------|------------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance   |
| General   | \$305,442                  | \$350,715                 | (\$45,273) |
| Special Revenue                                       | 1,445,689                  | 1,393,786                 | 51,903     |
| Total   | \$1,751,131                | \$1,744,501               | \$6,630    |

Contrary to Ohio law, expenditures exceeded appropriations in various funds for the years ended December 31, 2004 and 2003.

**District Board of Health**  
**Vinton County, Ohio**  
*Notes to the Financial Statements*  
*For the Years Ended December 31, 2004 and 2003*

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**3. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the District

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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

**4. RETIREMENT SYSTEM**

The District's full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2004 and 2003, OPERS members contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% of the participants' gross salaries. The District has paid all contributions required through December 31, 2004.

**5. RISK MANAGEMENT**

The Vinton County Commissioners maintain comprehensive insurance coverage with the Buckeye Joint-County Self-Insurance Council, a joint self-insurance pool which obtains private carrier insurance agreements for real property, building contents, and vehicles. Vehicle policies include liability coverage for bodily injury and property damage. The District is covered by these policies.

Settled claims have not exceeded coverage in any of the past three years. Coverage has not significantly changed from 2002.

**6. CONTINGENT LIABILITIES**

The District Board of Health is not party to any legal proceedings.

Amounts received from grantor agencies are subject to audit and adjustment by the grantor. 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, in any, would not be material.

**7. ADVANCES**

Advances of funds were made between the District and the Family and Children First Council, an agency fund. As of December 31, 2004, the Council had an unpaid advance of \$12,626 from 2003.

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Ohio Society of Certified Public Accountants

## **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

District Board of Health  
Vinton County, Ohio  
PO Box 305, State Route 93  
McArthur, Ohio 45651

We have audited the accompanying financial statements of the District Board of Health, Vinton County, Ohio, (the District) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated August 26, 2005, wherein we noted the District followed accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

### **Compliance and Other Matters**

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

We noted certain matters which we reported to management of the District in a separate letter dated August 26, 2005.

This report is intended solely for the information and use of management, members of the Board, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.



Balestra, Harr & Scherer, CPAs, Inc.  
August 26, 2005

**District Board of Health**  
**Vinton County, Ohio**  
*Schedule of Prior Year Findings*  
*For the Years Ended December 31, 2004 and 2003*

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| Finding Number | Finding Summary                          | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain: |
|----------------|--|------------------|---|
| 2002-001       | Expenditures in Excess of Appropriations | No               | Not Corrected – Reissued in Management Letter   |







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**VINTON COUNTY DISTRICT BOARD OF HEALTH**

**VINTON 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  
DECEMBER 13, 2005**