



**Auditor of State  
Betty Montgomery**



**BUTLER DISTRICT BOARD OF HEALTH  
BUTLER COUNTY**

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BUTLER DISTRICT BOARD OF HEALTH  
BUTLER COUNTY

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Butler District Board of Health  
Butler County  
202 South Monument Street  
Hamilton, Ohio 45011

To the Members of the Board:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Butler District Board of Health, Butler County, Ohio (the District), as of and for the years ended December 31, 2005 and 2004, 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 opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial 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 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 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 Butler District Board of Health, Butler County, Ohio, as of December 31, 2005 and 2004, and the respective changes in cash financial position and the respective budgetary comparison for the General and Food Service funds thereof for the years then ended in conformity with the basis of accounting Note 2 describes.

For the years ended December 31, 2005 and 2004, the District revised its financial presentation comparable to the requirements Governmental Accounting Standard No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2006, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

The Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

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

**Betty Montgomery**  
Auditor of State

November 14, 2006

**Butler District Board of Health**  
Management's Discussion and Analysis  
For the Years Ended December 31, 2005 and 2004  
Unaudited

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The discussion and analysis of the Butler District Board of Health's (the District) financial performance provides an overall review of the District's financial activities for the years ended December 31, 2005 and December 31, 2004, within the limitations of the District's cash basis of accounting. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the District's financial performance.

### **Financial Highlights**

Key financial highlights for the year 2005 are as follows:

- Program specific receipts in the form of charges for services and operating grants and contributions comprise the largest percentage of the District's receipts. General receipts in the form of property taxes and state subsidy make up the remainder of the total revenue of \$2,704,377.
- The Public Health Infrastructure Grant, in the amount of \$299,577, continued to fund 3 staff positions in 2005. Equipment was purchased including computers and Swipers that will be utilized for mass immunization clinics to hasten the paper work procedures. The grant also funded 3 staff members' attendance at the National Disaster Medical Systems Conference in Orlando, Florida. The conference was a multi-disciplinary training with over 100 break-out sessions, many specific to Public Health Functions (ESF-8).
- Plumbing related fees totaling \$1,118,045 were a large percentage of the receipts in the District Health Fund as has been the case for many years. There was a 9% increase in these fees in 2005.

Key financial highlights for the year 2004 are as follows:

- Program specific receipts in the form of charges for services and operating grants and contributions comprise the largest percentage of the District's receipts. General receipts in the form of property taxes and state subsidy make up the remainder of the total revenue of \$2,491,696.
- Plumbing related fees totaling \$1,017,215 continued to be a large percentage of the District's receipts. Increases or decreases are monitored carefully for changes that could affect future financial health.
- The Public Health Infrastructure Grant, in the amount of \$273,685, allowed for the purchase of a 30 foot trailer to be utilized as a mobile clinic and an operational satellite office/command center for emergency situations. Also purchased was a MARCS radio system to enhance communications both locally and state-wide. The grant continues with purchases of equipment and hiring of additional staff to assist in the development of strategies to identify responsibilities and develop comprehensive preparedness plans.

### **Using the Basic Financial Statements**

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement # 34, as applicable to the District's cash basis of accounting.

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

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

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

The Basis of Accounting is a set of guidelines that determine when financial events are recorded. 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 and disbursements are recorded when cash is received or paid.

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

#### **Reporting the District as a Whole**

The Statement of Net Assets and the Statement of Activities reflect how the District did financially during 2005 and 2004, within the limitations of the cash basis of accounting. The Statement of Net Assets – Cash Basis presents the cash balances of the governmental activities of the District at year end. The Statement of Activities – Cash Basis compares disbursements with program receipts for each governmental activity. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of disbursements with program receipts identifies how each governmental function draws from the District's general receipts.

These statements report the District's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, these changes can be one way to measure the District's financial health. Over time, increases or decreases in the District's cash position is one indicator of whether the District's financial health is improving or deteriorating. When evaluating the District's financial condition, consider other non-financial factors as well such as the reliance on non-local financial resources.

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



**Butler District Board of Health**  
 Management's Discussion and Analysis  
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**Reporting the District's Most Significant Funds**

Fund Financial Statements

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

**Governmental Funds** – The District's activities are reported in governmental funds. The governmental fund financial statements provide a detailed short-term view of the District's governmental operations and the health services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the District's programs. The District's major governmental funds are presented on the financial statements in separate columns. The District's governmental funds are General Fund, Food Service Fund, and Other Governmental Funds

**The District as a Whole**

Table 1 provides a summary of the District's net assets for 2005 compared to 2004 and 2004 compared to 2003 on a cash basis:

**Table 1**  
**Net Assets – Cash Basis**

	<b>Governmental Activities</b>		
	<b>2005</b>	<b>2004</b>	<b>2003</b>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	<u>\$2,149,351</u>	<u>\$1,841,578</u>	<u>\$1,704,807</u>
<b>Net Assets</b>			
Unrestricted	<u>\$2,149,351</u>	<u>\$1,841,578</u>	<u>\$1,704,807</u>
<b>Total Net Assets</b>	<b><u>\$2,149,351</u></b>	<b><u>\$1,841,578</u></b>	<b><u>\$1,704,807</u></b>

Table 2 reflects the changes in net assets in 2005, 2004 and 2003.

The increase in net assets is due to an increase in fees and grant funding, however comparisons are difficult with grant funding due to the fact that the grant fiscal year is August 31 to August 30 and the receipt of revenue is often sporadic.

**Butler District Board of Health**  
Management's Discussion and Analysis  
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**Table 2**  
**Changes in Net Assets**

	2005	2004
Program Cash Receipts		
Charges for Services	\$2,186,590	\$2,002,473
Operating Grants and Contributions	<u>299,577</u>	<u>273,685</u>
Total Program Cash Receipts	<u>2,486,167</u>	<u>2,276,158</u>
General Receipts		
Intergovernmental	138,089	136,827
Grants and Entitlements not Restricted to Specific Programs	65,121	63,712
Total General Receipts	<u>203,210</u>	<u>200,539</u>
<b>Total Receipts</b>	<b><u>2,689,377</u></b>	<b><u>2,476,697</u></b>
<b>Disbursements</b>		
Environmental Health	432,876	361,911
Food Service	530,055	444,157
Nursing	402,932	469,198
Public Health Infrastructure Grant	429,911	457,104
Plumbing	356,760	384,305
Vital Statistics	<u>229,070</u>	<u>223,251</u>
<b>Total Disbursements</b>	<b><u>2,381,604</u></b>	<b><u>2,339,926</u></b>
<b>Change in Net Assets</b>	<b>307,773</b>	<b>(136,771)</b>
<b>Net Assets Beginning of Year</b>	<b><u>1,841,578</u></b>	<b><u>1,704,807</u></b>
<b>Net Assets End of Year</b>	<b><u>\$2,149,351</u></b>	<b><u>\$1,841,578</u></b>

District receipts for services consist primarily of plumbing and building related fees, food service licenses, vital statistics and clinic services fees. The Public Health Infrastructure Grant contributes a major percentage of the overall budget. State subsidy and taxation also provide major sources of revenues. This is no change from 2004 to 2005.

**Government Activities**

If you look at the Statement of Activities – Cash Basis, you will see that the first column lists the major services provided by the District. The next column identifies the costs of providing these services. The program disbursements for governmental activities are as follows: Environmental Health, Food Service, Nursing, Plumbing, Public Health Infrastructure Grant and Vital Statistics. The next two columns of the Statement entitled Program Receipts identify amounts paid by people who are directly charged for the service and grants received by the District that must be used to provide a specific service.

**Butler District Board of Health**  
 Management's Discussion and Analysis  
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The net Receipt (Disbursement) column compares the program receipts to the cost of the service. This "net cost" amount represents the cost of the service which ends up being paid from money provided by local townships and municipalities, taxpayers and state subsidies. These net costs are paid from the general receipts which are presented at the bottom of the Statement. A comparison between the total cost of service and net cost is presented in Table 3.

**Table 3**  
**Governmental Activities**

	<b>Total cost of Services 2005</b>	<b>Net cost of Services 2005</b>
Environmental Health	\$ 432,876	\$194,109
Food Service	530,055	59,032
Nursing	402,932	222,116
Public Health Infrastructure Grant	429, 911	130,334
Plumbing	356,760	(761,285)
Vital Statistics	<u>229,070</u>	<u>51,131</u>
<b>Total Distribution</b>	<b><u>\$2,381,604</u></b>	<b><u>(\$104,563)</u></b>

**Butler District Board of Health**  
 Management's Discussion and Analysis  
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**Table 3**  
**Governmental Activities**

	<b>Total cost of Services 2004</b>	<b>Net cost of Services 2004</b>
Environmental Health	\$ 361,911	\$113,835
Food Service	444,157	62,049
Nursing	469,198	260,698
Public Health Infrastructure Grant	457,104	183,419
Plumbing	384,305	(632,910)
Vital Statistics	<u>223,251</u>	<u>76,677</u>
<b>Total Distribution</b>	<b><u>\$2,339,926</u></b>	<b><u>\$ 63,768</u></b>

The District has tried to limit its dependence upon property taxes and local subsidies by actively pursuing Federal grants and charging rates for services that are closely related to costs. The District is, however, concerned and has been for some years with its reliability on plumbing and building related fees and has a concern presently for the continuation of Public Health Infrastructure Grant funding.

**The District's Funds**

The District's 2005 governmental funds reported a combined fund balance of \$2,149,351, which is \$307,773 more than 2004's total of \$1,841,578. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2005 and 2004.

	<u>Fund Balance December 31, 2005</u>	<u>Fund Balance December 31, 2004</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
General	\$1,859,307	\$1,606,365	\$252,942	13%
Food Service	273,941	224,749	49,192	18%
All Other Governmental	<u>16,103</u>	<u>10,464</u>	<u>5,639</u>	<u>35%</u>
<b>Total</b>	<b><u>\$2,149,351</u></b>	<b><u>\$1,841,578</u></b>	<b><u>\$397,773</u></b>	<b>14%</b>

**General Fund Budgeting Highlights**

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

During the course of 2005 and 2004, the District amended its appropriations and the budgetary statement reflects both the original and final appropriated amounts. Appropriations for the General Fund increased based on additional Public Health Infrastructure Grant funds.

**Butler District Board of Health**  
Management's Discussion and Analysis  
For the Years Ended December 31, 2005 and 2004  
Unaudited

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**Contacting the District's Financial Management**

This financial report is designed to provide our citizens, taxpayers and providers with a general overview of the District's finances and to reflect the District's accountability for the money it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Leslie Bishop, Fiscal Officer/Office Manager, District, 301 South Third Street, Hamilton, Ohio 45011, telephone (513) 887-5237.

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**BUTLER DISTRICT BOARD OF HEALTH**  
**Statement of Net Assets - Cash Basis**  
**December 31, 2005**

	<u>Governmental Activities</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	<u>\$2,149,351</u>
<i>Total Assets</i>	<u><u>\$2,149,351</u></u>
<b>Net Assets</b>	
Unrestricted	<u>\$2,149,351</u>
<i>Total Net Assets</i>	<u><u>\$2,149,351</u></u>

**BUTLER DISTRICT BOARD OF HEALTH**

**Statement of Net Assets - Cash Basis  
December 31, 2004**

	<u>Governmental Activities</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	<u>\$1,841,578</u>
<i>Total Assets</i>	<u><u>\$1,841,578</u></u>
<b>Net Assets</b>	
Unrestricted	<u>\$1,841,578</u>
<i>Total Net Assets</i>	<u><u>\$1,841,578</u></u>



**BUTLER DISTRICT BOARD OF HEALTH**  
Statement of Activities - Cash Basis  
For the Year Ended December 31, 2005

	Cash Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Assets
		Charges for Services	Operating Grants	Governmental Activities
<b>Governmental Activities</b>				
Environmental Health	\$432,876	\$238,767	\$0	(\$194,109)
Food Service	530,055	471,023	0	(59,032)
Nursing	402,932	180,816	0	(222,116)
PHI	429,911	0	299,577	(130,334)
Plumbing	356,760	1,118,045	0	761,285
Vital Statistics	229,070	177,939	0	(51,131)
<i>Total Governmental Activities</i>	<u>\$2,381,604</u>	<u>\$2,186,590</u>	<u>\$299,577</u>	<u>104,563</u>

<b>General Receipts</b>	
Intergovernmental	138,089
State Subsidy	<u>65,121</u>
Total General Receipts	<u>203,210</u>
Change in Net Assets	307,773
Net Assets Beginning of Year	<u>1,841,578</u>
Net Assets End of Year	<u><u>\$2,149,351</u></u>

**BUTLER DISTRICT BOARD OF HEALTH**  
Statement of Activities - Cash Basis  
For the Year Ended December 31, 2004

	Cash Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Assets
		Charges for Services	Operating Grants	Governmental Activities
<b>Governmental Activities</b>				
Environmental Health	\$361,911	\$248,076	\$0	(\$113,835)
Food Service	444,157	382,108	0	(62,049)
Nursing	469,198	208,500	0	(260,698)
PHI	457,104	0	273,685	(183,419)
Plumbing	384,305	1,017,215	0	632,910
Vital Statistics	223,251	146,574	0	(76,677)
<i>Total Governmental Activities</i>	<u>\$2,339,926</u>	<u>\$2,002,473</u>	<u>\$273,685</u>	<u>(63,768)</u>

<b>General Receipts</b>	
Intergovernmental	136,827
State Subsidy	<u>63,712</u>
Total General Receipts	<u>200,539</u>
Change in Net Assets	136,771
Net Assets Beginning of Year	<u>1,704,807</u>
Net Assets End of Year	<u><u>\$1,841,578</u></u>

**BUTLER DISTRICT BOARD OF HEALTH**  
**Statement of Cash Basis Assets and Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2005**

	<u>General</u>	<u>Food Service</u>	<u>All Other Governmental Funds</u>	<u>Total</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalentts	1,859,307	273,941	16,103	2,149,351
<i>Total Assets</i>	<u>\$1,859,307</u>	<u>\$273,941</u>	<u>\$16,103</u>	<u>\$2,149,351</u>
<b>Fund Balances</b>				
Unreserved:				
Undesignated, Reported in:				
General Fund	1,859,307			1,859,307
Special Revenue Funds		273,941	16,103	290,044
<i>Total Fund Balances</i>	<u>\$1,859,307</u>	<u>\$273,941</u>	<u>\$16,103</u>	<u>\$2,149,351</u>

**BUTLER DISTRICT BOARD OF HEALTH**  
**Statement of Cash Basis Assets and Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2004**

	<u>General</u>	<u>Food Service</u>	<u>All Other Governmental Funds</u>	<u>Total</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	1,606,365	224,749	10,464	1,841,578
<i>Total Assets</i>	<u>\$1,606,365</u>	<u>\$224,749</u>	<u>\$10,464</u>	<u>\$1,841,578</u>
<b>Fund Balances</b>				
Unreserved:				
Undesignated, Reported in:				
General Fund	1,606,365			1,606,365
Special Revenue Funds		224,749	10,464	235,213
<i>Total Fund Balances</i>	<u>\$1,606,365</u>	<u>\$224,749</u>	<u>\$10,464</u>	<u>\$1,841,578</u>

**BUTLER DISTRICT BOARD OF HEALTH**  
**Statement of Receipts, Disbursements and Changes in**  
**Cash Basis Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2005**

	General	Food Service	All Other Governmental Funds	Total
<b>Receipts</b>				
Intergovernmental	\$502,787	\$0	\$0	\$502,787
Fines, Licenses and Permits	1,342,636	471,023	14,176	1,827,835
Charges for Services	169,028	0	11,788	180,816
Miscellaneous	177,939	0	0	177,939
<i>Total Receipts</i>	<u>2,192,390</u>	<u>471,023</u>	<u>25,964</u>	<u>2,689,377</u>
<b>Disbursements</b>				
Environmental	420,450	0	12,426	432,876
Food Service	108,224	421,831	0	530,055
Nursing	380,033	0	22,899	402,932
PHI	429,911	0	0	429,911
Plumbing	356,760	0	0	356,760
Vital Statistics	229,070	0	0	229,070
<i>Total Disbursements</i>	<u>1,924,448</u>	<u>421,831</u>	<u>35,325</u>	<u>2,381,604</u>
Excess of Receipts Over (Under) Disbursements	267,942	49,192	(9,361)	307,773
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	15,000	15,000
Transfers Out	(15,000)	0	0	(15,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(15,000)</u>	<u>0</u>	<u>15,000</u>	<u>0</u>
Net Change in Fund Balance	252,942	49,192	5,639	307,773
Fund Balance Beginning of Year	1,606,365	224,749	10,464	1,841,578
Fund Balance End of Year	<u>\$1,859,307</u>	<u>\$273,941</u>	<u>\$16,103</u>	<u>\$2,149,351</u>

**BUTLER DISTRICT BOARD OF HEALTH**  
**Statement of Receipts, Disbursements and Changes in**  
**Cash Basis Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2004**

	General	Food Service	All Other Governmental Funds	Total
<b>Receipts</b>				
Intergovernmental	\$474,225	\$0	\$0	\$474,225
Fines, Licenses and Permits	1,257,451	382,108	7,840	1,647,399
Charges for Services	192,866	0	15,633	208,499
Miscellaneous	146,574	0	0	146,574
<i>Total Receipts</i>	<u>2,071,116</u>	<u>382,108</u>	<u>23,473</u>	<u>2,476,697</u>
<b>Disbursements</b>				
Environmental	355,614	0	6,297	361,911
Food Service	93,289	350,868	0	444,157
Nursing	433,184	4,299	31,715	469,198
PHI	457,104	0	0	457,104
Plumbing	384,305	0	0	384,305
Vital Statistics	223,251	0	0	223,251
<i>Total Disbursements</i>	<u>1,946,747</u>	<u>355,167</u>	<u>38,012</u>	<u>2,339,926</u>
Excess of Receipts Over (Under) Disbursements	124,369	26,941	(14,539)	136,771
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	15,000	15,000
Transfers Out	(15,000)	0	0	(15,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(15,000)</u>	<u>0</u>	<u>15,000</u>	<u>0</u>
Net Change in Fund Balance	109,369	26,941	461	136,771
Fund Balance Beginning of Year	<u>1,496,996</u>	<u>197,808</u>	<u>10,003</u>	<u>1,704,807</u>
Fund Balance End of Year	<u><u>\$1,606,365</u></u>	<u><u>\$224,749</u></u>	<u><u>\$10,464</u></u>	<u><u>\$1,841,578</u></u>

**BUTLER DISTRICT BOARD OF HEALTH**  
**Statement of Receipts, Disbursements and Changes in**  
**Fund Balance - Budget and Actual Comparison - Budget Basis**  
**General Fund**  
**For the Year Ended December 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Total Receipts</b>	<u>\$1,513,250</u>	<u>\$2,168,250</u>	<u>\$2,192,390</u>	<u>\$24,140</u>
<b>Total Disbursements</b>	<u>2,164,112</u>	<u>2,208,854</u>	<u>1,924,448</u>	<u>284,406</u>
Excess of Receipts Over (Under) Disbursements	(650862.00)	(40604.00)	267942.00	308,546
<b>Total Other Financing Sources (Uses)</b>	<u>(15000.00)</u>	<u>(15000.00)</u>	<u>(15000.00)</u>	<u>0</u>
Net Change in Fund Balance	(665862.00)	(55604.00)	252942.00	308,546
Fund Balance Beginning of Year	<u>1,606,365</u>	<u>1,606,365</u>	<u>1,606,365</u>	
Fund Balances End of Year	<u><u>\$940,503</u></u>	<u><u>\$1,550,761</u></u>	<u><u>\$1,859,307</u></u>	<u><u>\$308,546</u></u>

**BUTLER DISTRICT BOARD OF HEALTH**  
**Statement of Receipts, Disbursements and Changes in**  
**Fund Balance - Budget and Actual Comparison - Budget Basis**  
**General Fund**  
**For the Year Ended December 31, 2004**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Total Receipts</b>	<u>\$1,315,000</u>	<u>\$2,045,763</u>	<u>\$2,071,116</u>	<u>\$25,353</u>
<b>Total Disbursements</b>	<u>1,878,373</u>	<u>2,018,960</u>	<u>1,946,747</u>	<u>72,213</u>
Excess of Receipts Over (Under) Disbursements	(563373.00)	26803.00	124369.00	97,566
<b>Total Other Financing Sources (Uses)</b>	<u>(10000.00)</u>	<u>(15000.00)</u>	<u>(15000.00)</u>	<u>0</u>
Net Change in Fund Balance	(573373.00)	11803.00	109369.00	97,566
Fund Balance Beginning of Year	<u>1,496,996</u>	<u>1,496,996</u>	<u>1,496,996</u>	
Fund Balances End of Year	<u><u>\$923,623</u></u>	<u><u>\$1,508,799</u></u>	<u><u>\$1,606,365</u></u>	<u><u>\$97,566</u></u>



**BUTLER DISTRICT BOARD OF HEALTH**  
**Statement of Receipts, Disbursements and Changes in**  
**Fund Balance - Budget and Actual Comparison - Budget Basis**  
**Food Service Fund**  
**For the Year Ended December 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Total Receipts</b>	<u>\$403,403</u>	<u>\$467,735</u>	<u>\$471,023</u>	<u>\$3,288</u>
<b>Total Disbursements</b>	<u>550600.00</u>	<u>550600.00</u>	<u>421,831</u>	<u>128,769</u>
Excess of Receipts Over (Under) Disbursements	(147197.00)	(82865.00)	49,192	132,057
Fund Balance Beginning of Year	<u>224,749</u>	<u>224,749</u>	<u>224,749</u>	<u>          </u>
Fund Balances End of Year	<u><u>\$77,552</u></u>	<u><u>\$141,884</u></u>	<u><u>\$273,941</u></u>	<u><u>\$132,057</u></u>

**BUTLER DISTRICT BOARD OF HEALTH**  
**Statement of Receipts, Disbursements and Changes in**  
**Fund Balance - Budget and Actual Comparison - Budget Basis**  
**Food Service Fund**  
**For the Year Ended December 31, 2004**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Total Receipts</b>	<u>\$302,707</u>	<u>\$381,587</u>	<u>\$382,108</u>	<u>\$521</u>
<b>Total Disbursements</b>	<u>357,200</u>	<u>377,499</u>	<u>355,167</u>	<u>22,332</u>
Excess of Receipts Over (Under) Disbursements	(54493.00)	4088.00	26,941	22,853
Fund Balance Beginning of Year	<u>197808.00</u>	<u>197808.00</u>	<u>197,808</u>	
Fund Balances End of Year	<u><u>\$143,315</u></u>	<u><u>\$201,896</u></u>	<u><u>\$224,749</u></u>	<u><u>\$22,853</u></u>

**Butler District Board of Health**  
Notes to the Financial Statements  
For the Years Ended December 31, 2005 and 2004

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**Note 1 – Reporting Entity**

The Butler County District Board of Health, Butler 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 is directed by an eight-member Board. Five members of the Board are appointed to serve three-year terms by the District Advisory Council which consists of the chief executive of each municipal corporation not constituting a city and the chairman of the board of township trustees of each township in the general health district or their alternates selected by their respective governing bodies and the President of the Butler County Commissioners or their designated alternate. The other three members are appointed by the Cities of Oxford (1), Fairfield (1), and Trenton (1) as per contract. The District's services include public health preparedness, communicable disease investigations, immunization clinics, inspections, public health nursing services, vital statistics and issues health-related licenses and permits.

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

**Note 2 – Summary of Significant Accounting Policies**

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

**A. Basis of Presentation**

The District's basic financial statements consist of government-wide financial statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**Government-Wide Financial Statements**

The statement of net assets and the statement of activities display information about the District as a whole. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental receipts or other non-exchange transactions. The District has no business-type activities.

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

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

**Butler District Board of Health**  
Notes to the Financial Statements  
For the Years Ended December 31, 2005 and 2004  
(Continued)

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**Note 2 – Summary of Significant Accounting Policies** (continued)

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

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.

B. 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 funds of the District are governmental funds.

Governmental Funds

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

- General Fund – The General Fund includes revenues and expenses related to Public Health Infrastructure Grant, vital statistics, nursing services, state subsidy, and taxation fees.
- Food Service Fund – This fund supports the licensing and inspecting of restaurants, retail food establishments and vending machines. License fees are established by cost methodology.
- Other Governmental Funds – The Mobile Home Inspection Fund revenue is received from licenses for manufactured home parks and support staff to inspect the parks and maintain records. The Tuberculosis Fund has been established to provide clinic services to the residents of Butler County. It is anticipated that this fund will soon be integrated into the General Fund; since much of its revenue now comes from that fund.

C. Basis of Accounting

The District's financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the District's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred.

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

**Butler District Board of Health**  
Notes to the Financial Statements  
For the Years Ended December 31, 2005 and 2004  
(Continued)

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**Note 2 – Summary of Significant Accounting Policies** (continued)

D. Budgetary Process

All funds are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the District may appropriate. The appropriations resolution is the District's authorization to spend resources and sets annual limits on cash disbursements plus encumbrances at the level of control selected by the District. The legal level of control has been established by the District at the fund level.

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

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

E. Cash and Investments

The Butler County Treasurer is the custodian for the District's cash and investments. The County's cash and investment pool holds the District's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from: Carole Moschetti, Butler County Treasurer, Government Services Center, 315 High Street, 10<sup>th</sup> Floor, Hamilton, Ohio 45011; Telephone: (513) 887-3181; E-mail: [moskettic@Butlercountyohio.org](mailto:moskettic@Butlercountyohio.org).

F. Accumulated Leave

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

G. Employer Contributions to Cost Sharing Pension Plans

The District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 9 and 10, the employer contributions include portions for pension benefits and for postretirement health care benefits.

H. Net Assets

Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District has no restricted net assets.

**Butler District Board of Health**  
Notes to the Financial Statements  
For the Years Ended December 31, 2005 and 2004  
(Continued)

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**Note 2 – Summary of Significant Accounting Policies** (continued)

I. Fund Balance Reserves

The District reserves any portion of fund balances which is not available for appropriation or which is legally segregated for a specific future use. The District has no reserves for the fiscal years ending 2005 and 2004. Unreserved fund balance indicates that portion of fund balance which is available for appropriation in future periods.

L. Interfund Transactions

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds.

**Note 3 – Change in Basis of Accounting**

In 2003 the District reported fund financial statements by fund type using the regulatory basis of accounting as prescribed by the State Auditor's Office. Beginning in 2004 the District has implemented the cash basis of accounting described in Note 2. The fund financial statements now present each major fund in a separate column with non-major funds aggregated and presented in a single column, rather than a column for each fund type.

**Note 4 – Budgetary Basis of Accounting**

The budgetary basis provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual Budgetary Basis presented for the general fund and each major special revenue fund is prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference between the budgetary basis and the cash basis is (are) outstanding year end encumbrances are treated as expenditures (budgetary basis) rather than as a reservation of fund balance (cash basis) (and outstanding year end advances are treated as another financing source or use (budgetary basis) rather than as an interfund receivable or payable (cash basis)). In 2005 and 2004, there were no outstanding encumbrances.

**Note 5 – Risk Management**

**Risk Pool Membership**

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

PEP retains casualty risks up to \$250,000.00 per claim, including loss adjustment expenses. PEP pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding the \$250,000.00, up to \$1,750,000.00 per claim and \$5,000,000.00 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000.00 to \$10,000,000.00 from the General Reinsurance Corporation.

If losses exhaust PEP's retained earnings, APEEP covers PEP losses up to \$5,000,000.00 per year, subject to a per-claim limit of \$2,000,000.00.

**Butler District Board of Health**  
Notes to the Financial Statements  
For the Years Ended December 31, 2005 and 2004  
(Continued)

**Note 5 – Risk Management** (continued)

Property Coverage

PEP retains property risks, including automobile physical damage up to \$100,000.00 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsures losses exceeding \$100,000.00 up to \$500,000,000.00 per occurrence. APEEP's Guarantee Fund pays losses and loss adjustment expenses exceeding operating contributions.

The aforementioned casualty and property reinsurance agreements do not discharge PEP' primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective local government.

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, 2005, 2004, and 2003 (the latest information available):

<u>Casualty Coverage</u>	<u>2005</u>	<u>2004</u>
Assets	\$ 30,547,049.00	\$30,547,049.00
Liabilities	(\$16,989,918.00)	(\$16,989,918.00)
Retained Earnings	<b>\$13,557,131.00</b>	<b>\$13,557,131.00</b>

<u>Property Coverage</u>	<u>2005</u>	<u>2004</u>
Assets	\$3,652,970.00	\$3,652,970.00
Liabilities	( \$544,771.00)	( \$544,771.00)
Retained Earnings	<b>\$3,108,199.00</b>	<b>\$3,108,199.00</b>

<u>Casualty Coverage</u>	<u>2004</u>	<u>2003</u>
Assets	\$30,547,049.00	\$25,288,098.00
Liabilities	(\$16,989,918.00)	(\$12,872,985.00)
Retained Earnings	<b>\$13,557,131.00</b>	<b>\$12,415,113.00</b>

<u>Property Coverage</u>	<u>2004</u>	<u>2003</u>
Assets	\$3,652,970.00	\$3,158,813.00
Liabilities	( \$544,771.00)	( \$792,061.00)
Retained Earnings	<b>\$3,108,199.00</b>	<b>\$2,366,752.00</b>

**Butler District Board of Health**  
Notes to the Financial Statements  
For the Years Ended December 31, 2005 and 2004  
(Continued)

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**Note 6 – Defined Benefit Pension Plan**

Ohio Public Employees Retirement System

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

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement system, 277 East Town Street, Columbus, Ohio 43215-4642.

For the year ended December 31, 2005, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salary to fund pension obligations. The District's contribution rate for pension benefits for 2005 was 8.55 percent. The Ohio Revised Code provides statutory authority for member and employer contributions.

For the year ended December 31, 2004, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The District's contribution rate for pension benefits for 2004 was 8.55 percent. The Ohio Revised Code provides statutory authority for member and employer contributions.

The District's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2005, 2004, and 2003 were \$ 169,560, \$156,72, and \$161,909, respectively. The full amount has been contributed for 2005, 2004 and 2003.

The District's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2004, 2003, and 2002 were \$156,727, \$161,909, and \$120,792, respectively. The full amount has been contributed for 2004, 2003 and 2002.



**Butler District Board of Health**  
Notes to the Financial Statements  
For the Years Ended December 31, 2005 and 2004  
(Continued)

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**Note 7 – Postemployment Benefits**

Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for post-retirement health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPB) as described in GASB statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2004 employer contribution rate was 13.55 percent of covered payroll (16.7 percent for law enforcement and public safety); 4.00 percent was the portion used to fund health care. The 2005 employer contribution rate was 13.55 percent of covered payroll (16.7 percent for law enforcement and public safety); 4.4 percent was the portion used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2003 and December 31, 2004, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and in 2004 an additional increase in total payroll of between .5 percent and 6.3 percent and in 2005 an additional increase in total payroll of between .5 percent and 7.0 percent based on additional annual pay increases. Health care premiums were assumed to increase 4 percent annually.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually.

In 2004, the number of active contributing participants in the traditional and combined plans was 364,881. OPERS's net assets available for the payment of benefits at December 31, 2003 (the latest information available), was \$10 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$18.7 billion and \$8.7 billion, respectively.

In 2005, the number of active contributing participants in the traditional and combined plans was 381,413. OPERS's net assets available for the payment of benefits at December 31, 2004 (the latest information available), was \$10.8 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 billion, respectively.

In December 2001, the OPERS board adopted the Health Care "Choices" Plan. The Choices Plan will be offered to all persons newly hired in an OPERS covered position after January 1, 2004, with no prior service credit accumulated toward health care coverage. The Choices Plan will incorporate a cafeteria approach offering a broader range of health care options. The Choices Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Choices plan will also offer a spending account feature enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a medical spending account.

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## **Auditor of State Betty Montgomery**

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

Butler District Board of Health  
Butler County  
202 South Monument Street  
Hamilton, Ohio 45011

To the Members of the Board:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Butler District Board of Health, Butler County, Ohio (the District), as of and for the years ended December 31, 2005 and 2004, which collectively comprise the Board's basic financial statements and have issued our report thereon dated November 14, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

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

In planning and performing our audit, we considered the District's internal control over financial reporting to determine our auditing procedures to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control 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 material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

#### **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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the District's management dated November 14, 2006, we reported a matter related to noncompliance we deemed immaterial.

Butler District Board of Health  
Butler County  
Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by Government Auditing Standards  
Page 2

We intend this report solely for the information and use of the audit committee, management, and the Board of Directors. It is not intended for anyone other than these specified parties.

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

**Betty Montgomery**  
Auditor of State

November 14, 2006



**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**DISTRICT BOARD OF HEALTH**

**BUTLER 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 5, 2006**