



**Mary Taylor, CPA**  
Auditor of State



**LAKE COUNTY GENERAL HEALTH DISTRICT  
LAKE COUNTY**

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LAKE COUNTY**

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of Trustees:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lake County General Health District, Lake County, Ohio (the Health District), as of and for the year ended December 31, 2009, which collectively comprise the Health District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Health 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 opinions.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lake County General Health District, Lake County, Ohio, as of December 31, 2009, and the respective changes in cash financial position and the respective budgetary comparison for the General, Woman, Infants, and Children, Public Health Nursing, Public Health Infrastructure, and Help Me Grow Special Revenue Funds thereof for the year then ended in conformity with the basis of accounting Note 2 describes.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 2010, on our consideration of the Health 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.

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.

We conducted our audit to opine on the financial statements that collectively comprise the Health District's basic financial statements. The schedule of federal awards expenditures is required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. We subjected the schedule of federal awards expenditures to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

**Mary Taylor, CPA**  
Auditor of State

May 4, 2010

**Lake County General Health District**  
**Lake County**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

The discussion and analysis of the Lake County General Health District's, Lake County, Ohio (the "Health District") financial performance provides an overall review of the Health District's financial activities for the year ended December 31, 2009, within the limitations of the Health District's cash basis of accounting. The intent of this discussion and analysis is to look at the Health District's financial performance as a whole. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the Health District's financial performance.

### **Financial Highlights**

Key financial highlights for the year 2009 are as follows:

- Net assets decreased by \$130,003 in 2009. Net assets consist of the cash balance of the twenty two Health District funds.
- The Health District had \$6,169,196 in disbursements during 2009.
- Total cash receipts for the Health District in 2009 were \$6,039,193.
- Program specific receipts in the form of charges for services and operating grants comprise the largest percentage of the Health District's receipts, making up 61% of all the monies receipted into the Health District.
- Property Taxes accounted for 38% of all the monies receipted in 2009.
- State Subsidy made up 1% of all dollars received.

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

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

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

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

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

**Lake County General Health District**  
**Lake County**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited  
(Continued)

**Basis of Accounting**

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

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

**Reporting the Health District as a Whole**

The Statement of Net Assets and the Statement of Activities – Cash Basis (pages 11 and 12) reflect how the Health District did financially during 2009, within the limitations of the cash basis of accounting. The Statement of Net Assets – Cash Basis presents the cash balances of the governmental activities of the Health District at year end. The Statement of Activities – Cash Basis compares disbursements with program receipts for each governmental activity. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of disbursements with program receipts identifies how each governmental function draws from the Health District's general receipts.

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

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

**Reporting the Health District's Most Significant Funds**

*Fund Financial Statements*

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



**Lake County General Health District**  
**Lake County**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited  
(Continued)

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

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

**The Health District as a Whole**

Table 1 provides a summary of the Health District's net assets for 2009 compared to 2008 on a cash basis:

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

	<b>Governmental Activities</b>	
	<b>2009</b>	<b>2008</b>
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$1,889,083	\$2,019,086
<b>Net Assets</b>		
Restricted for Other Purposes	512,426	627,912
Unrestricted	1,367,657	1,391,174
<b>Total Net Assets</b>	<b>\$1,889,083</b>	<b>\$2,019,086</b>

As mentioned previously, net assets decreased by \$130,003.

**Lake County General Health District**  
**Lake County**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited  
(Continued)

Table 2 reflects the changes in net assets in 2009 and 2008:

**Table 2**  
**Changes in Net Assets**

	<b>Governmental Activities</b>	
	<b>2009</b>	<b>2008</b>
<b>Receipts</b>		
Program Cash Receipts		
Charges for Services	\$1,352,091	\$1,323,914
Operating Grants and Contributions	2,338,301	2,335,589
Total Program Cash Receipts	3,690,392	3,659,503
General Receipts		
Property Taxes Levied for		
General Health District Purposes	2,283,505	2,317,977
Grants and Entitlements not Restricted		
to Specific Programs	65,296	69,028
Miscellaneous	0	91,111
Total General Receipts	2,348,801	2,478,116
<b>Total Receipts</b>	<b>6,039,193</b>	<b>6,137,619</b>
<b>Disbursements</b>		
Environmental Health		
General Environmental Health	1,254,406	1,405,129
Air Pollution Control	264,585	252,986
Mosquito Control	130,341	239,144
Plumbing	107,719	1,264
Solid Waste	115,000	0
Storm Water	55,259	49,855
Food Service	36,515	37,835
Other Environmental Health	29,157	26,570
Home Care Services	0	5,587
Community Health Services		
General Community Health Services	494,276	523,959
WIC	593,628	532,073
Help Me Grow	762,678	618,167
Flu	21,438	23,310
Immunizations	134,176	107,000
Child and Family Health Services	101,225	105,896
Communicable Diseases	6,843	7,564
HIV/AIDS Educational and Case Mgmt.	60,536	81,719
Health Promotion and Planning		
Health Promotion and Planning	527,144	306,378
Public Health Infrastructure	362,049	268,044
Vital Statistics	219,841	220,227
Administration	578,974	543,594
General Health District	313,406	390,629
<b>Total Disbursements</b>	<b>6,169,196</b>	<b>5,746,930</b>
<b>Change in Net Assets</b>	<b>(130,003)</b>	<b>390,689</b>
<b>Net Assets, Beginning of Year</b>	<b>2,019,086</b>	<b>1,628,397</b>
<b>Net Assets, End of Year</b>	<b>\$1,889,083</b>	<b>\$2,019,086</b>

**Lake County General Health District**  
**Lake County**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited  
(Continued)

**The Health District as a Whole (Continued)**

In 2009, 39 percent of the Health District's total receipts were from general receipts, consisting mainly of property taxes levied for general health district purposes. Program receipts accounted for 61 percent of the Health District's total receipts in year 2009. These receipts consist primarily of charges for services for birth and death certificates, food service licenses, manufactured homes, swimming pools and spas, and water system permits and state and federal operating grants.

**Governmental Activities**

If you look at the Statement of Activities – Cash Basis (page 12), you will see that the first column lists the major services provided by the Health District. The next column identifies the costs of providing these services. The major program disbursements for governmental activities are for general environmental health and Help Me Grow, which account for 20% and 12% of all governmental disbursements, respectively. The next two columns of the Statement entitled Program Receipts identify amounts paid by people who are directly charged for the service and grants received by the Health District that must be used to provide a specific service. The net (Disbursement) Receipts column compares the program receipts to the cost of the service. This “net cost” amount represents the cost of the service which ends up being paid from money provided by local townships and municipalities, taxpayers and state subsidies. These net costs are paid from the general receipts which are presented at the bottom of the Statement.

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

**Lake County General Health District**  
**Lake County**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited  
(Continued)

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

	Total Cost of Services 2009	Net Cost of Services 2009	Total Cost of Services 2008	Net Cost of Services 2008
<b>Governmental Activities</b>				
Environmental Health				
General Environmental Health Services	\$1,254,406	(\$1,254,406)	\$1,405,128	(\$1,405,128)
Air Pollution Control	264,585	5,907	252,986	(31,183)
Mosquito Control	130,341	(124,898)	239,144	(227,532)
Plumbing	107,719	216	1,264	174,205
Solid Waste	115,000	28,801	0	153,073
Stormwater	55,259	(55,259)	49,855	25,829
Food Service	36,515	301,443	37,835	292,096
Other Environmental Health	29,157	290,461	26,570	217,385
Home Care Services	0	0	5,587	(5,587)
Community Health Services				
General Community Health Services	494,276	(459,556)	523,959	(502,053)
WIC	593,628	(286,074)	532,073	301,915
Help Me Grow	762,678	(11,612)	618,167	(33,478)
Flu	21,438	42,749	23,310	31,716
Immunizations	134,176	(10,805)	107,000	18,572
Child and Family Health Services	101,225	(20,126)	105,896	(533)
Communicable Diseases	6,843	8,946	7,564	7,987
HIV/AIDS Education and Case Mgmt	60,536	4,805	81,720	(17,503)
Health Promotion and Planning				
General Health Promotion and Planning	527,144	(252,807)	306,378	(189,732)
Public Health Infrastructure	362,049	83,252	268,044	(10,255)
Vital Statistics	219,841	49,131	220,227	47,002
Administration	578,974	(578,974)	543,594	(543,594)
General Health District	<u>313,406</u>	<u>(239,998)</u>	<u>390,629</u>	<u>(390,629)</u>
Total Governmental Activities	<u>\$6,169,196</u>	<u>(\$2,478,804)</u>	<u>\$5,746,930</u>	<u>(\$2,087,427)</u>

The Health District has tried to limit its dependence upon property taxes and local subsidies by actively pursuing grants and charging rates for services that are closely related to costs. For 2009, 39 percent of health costs were supported through property taxes, unrestricted grants and other general receipts.

**Lake County General Health District**  
**Lake County**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited  
(Continued)

**The Health District's Funds**

The governmental funds, excluding transfers and advances had total receipts of \$6,039,193 and disbursements of \$6,169,196. The governmental funds had a decrease in the cash balance of \$130,003.

The fund balance of the General Fund (Board of Health Fund) decreased by \$25,285, to \$1,364,860 dollars at year-end. The Health District maintains a capital budget to help fund future expenditures for the building, equipment, automobiles, and sick and vacation pay due upon retirement. The Capital budget funds are part of the General Fund.

The Women, Infants, and Children (WIC) Fund decreased by \$284,971. The cash balance of this fund was \$35,625 on December 31, 2009. The WIC program is managed on a fiscal year which ends September 30 each year. 70% of the fiscal year 2009 funds were received prior to January 1, 2009.

The Public Health Nursing Fund had an increase of \$51,974 in cash balance. Most of the expenditures from this fund were paid with transfers from the General Health Fund.

The fund balance of the Help Me Grow fund was \$65,647 on December 31, 2009, a decrease of \$9,112 compared to the balance on December 31, 2008.

The Public Health Infrastructure Fund was considered a major fund for the first time in 2009. The reason for this is the increase in cash receipts. Funding for the planning and implementation of H1N1 Flu vaccines were funded from the Public Health Infrastructure grant. Receipts totaled \$445,301 in 2009. The cash balance at years' end was \$142,022.

**General Fund Budgeting Highlights**

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

During the course of 2009, the Health District amended its appropriations, and the budgetary statement reflects both the original and final appropriated amounts. There were no significant changes from the original and final budgeted amounts.

**Contacting the Health District's Financial Management**

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

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**Lake County General Health District**  
**Lake County**  
*Statement of Net Assets - Cash Basis*  
*December 31, 2009*

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	<u>Governmental Activities</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	<u>\$1,889,083</u>
<i>Total Assets</i>	<u><u>\$1,889,083</u></u>
<b>Net Assets</b>	
Restricted for:	
Other Purposes	521,428
Unrestricted	<u>1,367,655</u>
<i>Total Net Assets</i>	<u><u>\$1,889,083</u></u>

*See accompanying notes to the basic financial statements*

**Lake County General Health District**  
**Lake County**  
*Statement of Activities - Cash Basis*  
*For the Year Ended December 31, 2009*

	Disbursements	Program Receipts		Net (Disbursements)
		Charges for Services and Sales	Operating Grants and Contributions	Receipts and Changes in Net Assets
				Governmental Activities
<b>Governmental Activities</b>				
Environmental Health				
General Environmental Health Services	\$1,254,406	\$0	\$0	(\$1,254,406)
Air Pollution Control	264,585	5,251	265,241	5,907
Mosquito Control	130,341	5,443	0	(124,898)
Plumbing	107,719	107,935	0	216
Solid Waste	115,000	143,801	0	28,801
Stormwater	55,259	0	0	(55,259)
Food Service	36,515	337,958	0	301,443
Other Environmental Health	29,157	236,793	82,825	290,461
Community Health Services				
General Community Health Services	494,276	34,720	0	(459,556)
WIC	593,628	85	307,469	(286,074)
Help Me Grow	762,678	423	750,643	(11,612)
Flu	21,438	64,187	0	42,749
Immunizations	134,176	62,332	61,039	(10,805)
Child and Family Health Services	101,225	0	81,099	(20,126)
Communicable Diseases	6,843	12,789	3,000	8,946
HIV/AIDS Education and Case Mgmt	60,536	0	65,341	4,805
Health Promotion and Planning				
Health Promotion and Planning	527,144	356	273,981	(252,807)
Public Health Infrastructure	362,049	0	445,301	83,252
Vital Statistics	219,841	266,610	2,362	49,131
Administration	578,974	0	0	(578,974)
General Health District	313,406	73,408	0	(239,998)
<b>Total Governmental Activities</b>	<b>\$6,169,196</b>	<b>\$1,352,091</b>	<b>\$2,338,301</b>	<b>(\$2,478,804)</b>
<b>General Receipts</b>				
Property Taxes Levied for:				
				General Health District Purposes
				2,283,505
				Grants and Entitlements
				not Restricted to Specific Programs
				65,296
				<b>Total General Receipts</b>
				2,348,801
				Change in Net Assets
				(130,003)
				<i>Net Assets, Beginning of Year</i>
				2,019,086
				<i>Net Assets, End of Year</i>
				<b>\$1,889,083</b>

See accompanying notes to the basic financial statements



**Lake County General Health District**  
**Lake County**  
*Statement of Cash Basis Assets and Fund Balances*  
*Governmental Funds*  
*December 31, 2009*

	General	Women, Infants, and Children	Public Health Nursing	Public Health Infrastructure	Help Me Grow Program	Other Government al Funds	Total Governmental Funds
<b>Assets</b>							
Equity in Pooled Cash and Cash Equivalents	\$1,364,860	\$35,625	\$64,466	\$142,022	\$65,647	\$216,463	\$1,889,083
<i>Total Assets</i>	<u>\$1,364,860</u>	<u>\$35,625</u>	<u>\$64,466</u>	<u>\$142,022</u>	<u>\$65,647</u>	<u>\$216,463</u>	<u>\$1,889,083</u>
<b>Fund Balances</b>							
Reserved:							
Reserved for Encumbrances	4,708	597	239	1,420	539	0	7,503
Unreserved:							
Undesignated (Deficit), Reported in:							
General Fund	1,360,152	0	0	0	0	0	1,360,152
Special Revenue Funds	0	35,028	64,227	140,602	65,108	216,463	521,428
<i>Total Fund Balances</i>	<u>\$1,364,860</u>	<u>\$35,625</u>	<u>\$64,466</u>	<u>\$142,022</u>	<u>\$65,647</u>	<u>\$216,463</u>	<u>\$1,889,083</u>

See accompanying notes to the basic financial statements

**Lake County General Health District**  
**Lake County**  
*Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2009*

	General	Women, Infants, and Children	Public Health Nursing	Public Health Infrastructure	Help Me Grow Program	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>							
Property and Other Local Taxes	\$2,283,505						\$2,283,505
Subsidy	65,296						65,296
Operating Grants	85,187	307,469	3,000	445,301	750,643	746,701	2,338,301
Charges for Services	1,171,948	85	174,028	0	423	5,607	1,352,091
<i>Total Receipts</i>	<u>3,605,936</u>	<u>307,554</u>	<u>177,028</u>	<u>445,301</u>	<u>751,066</u>	<u>752,308</u>	<u>6,039,193</u>
<b>Disbursements</b>							
Current:							
Environmental Health							
General Environmental Health Services	1,254,406						1,254,406
Air Pollution Control						264,585	264,585
Mosquito Control	130,341						130,341
Plumbing	107,719						107,719
Solid Waste	115,000						115,000
Stormwater	55,259						55,259
Food Service	36,515						36,515
Other Environmental Health	29,157						29,157
Community Health Service							
General Community Health Services			494,976				494,976
WIC	76	592,525	1,027				593,628
Help Me Grow					762,678		762,678
Flu			21,438				21,438
Immunizations			52,646			81,530	134,176
Child and Family Health Services	26,739		1,311			73,175	101,225
Communicable Diseases			6,843				6,843
HIV/AIDS Education and Case Mgmt			214			60,322	60,536
Health Promotion and Planning							
Health Promotion and Planning				23,260		503,884	527,144
Public Health Infrastructure				362,049			362,049
Vital Statistics	219,841						219,841
Administration	578,974						578,974
General Health District	312,706						312,706
<i>Total Disbursements</i>	<u>2,866,733</u>	<u>592,525</u>	<u>578,455</u>	<u>385,309</u>	<u>762,678</u>	<u>983,496</u>	<u>6,169,196</u>
Excess of Receipts							
<i>Over (Under) Disbursements</i>	<u>739,203</u>	<u>(284,971)</u>	<u>(401,427)</u>	<u>59,992</u>	<u>(11,612)</u>	<u>(231,188)</u>	<u>(130,003)</u>
<b>Other Financing Sources (Uses)</b>							
Transfers In	8,691		453,401		2,500	317,278	781,870
Transfers Out	(773,179)		0			(8,691)	(781,870)
Advance In	10,000	10,000					20,000
Advance Out	(10,000)	(10,000)					(20,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(764,488)</u>	<u>0</u>	<u>453,401</u>	<u>0</u>	<u>2,500</u>	<u>308,587</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(25,285)</u>	<u>(284,971)</u>	<u>51,974</u>	<u>59,992</u>	<u>(9,112)</u>	<u>77,399</u>	<u>(130,003)</u>
<i>Fund Balances, Beginning of Year</i>	<u>1,390,145</u>	<u>320,596</u>	<u>12,492</u>	<u>82,030</u>	<u>74,759</u>	<u>139,064</u>	<u>2,019,086</u>
<i>Fund Balances, End of Year</i>	<u>\$1,364,860</u>	<u>\$35,625</u>	<u>\$64,466</u>	<u>\$142,022</u>	<u>\$65,647</u>	<u>\$216,463</u>	<u>\$1,889,083</u>

See accompanying notes to the basic financial statements

**Lake County General Health District**  
**Lake County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual -Budget Basis*  
**General Fund**  
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Property and Other Local Taxes	\$2,328,288	\$2,332,398	\$2,283,505	(\$48,893)
Subsidy	66,577	66,694	65,296	(1,398)
Operating Grants	86,858	87,011	85,187	(1,824)
Charges for Services	1,194,933	1,197,042	1,171,948	(25,094)
<i>Total Receipts</i>	<u>3,676,656</u>	<u>3,683,145</u>	<u>3,605,936</u>	<u>(77,209)</u>
<b>Disbursements</b>				
Current:				
Environmental Health				
General Environmental Health Services	1,748,354	1,750,046	1,254,406	495,640
Mosquito Control	181,665	181,841	130,341	51,500
Plumbing	150,136	150,281	107,719	42,562
Solid Waste	160,284	160,439	115,000	45,439
Stormwater	77,018	77,093	55,259	21,834
Food Service	50,894	50,943	36,515	14,428
Other Environmental Health	40,638	40,677	29,157	11,520
WIC	106	106	76	30
Child and Family Health Services	37,268	37,304	26,739	10,565
Administration	806,957	807,738	578,974	228,764
General Health District	435,839	436,261	317,414	118,847
Vital Statistics	306,408	306,704	219,841	86,863
<i>Total Disbursements</i>	<u>3,995,567</u>	<u>3,999,433</u>	<u>2,871,441</u>	<u>1,127,992</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(318,911)</u>	<u>(316,288)</u>	<u>734,495</u>	<u>1,050,783</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	8,861	8,877	8,691	(186)
Transfers Out	(1,077,634)	(1,078,677)	(773,179)	305,498
Advances In	10,196	10,214	10,000	(214)
Advances Out	(13,938)	(13,950)	(10,000)	3,950
<i>Total Other Financing Sources (Uses)</i>	<u>(1,072,515)</u>	<u>(1,073,536)</u>	<u>(764,488)</u>	<u>309,048</u>
<i>Net Change in Fund Balances</i>	<u>(1,391,426)</u>	<u>(1,389,824)</u>	<u>(29,993)</u>	<u>1,359,831</u>
<i>Prior Year Encumbrances Appropriated</i>	1,294	1,294	1,294	0
<i>Fund Balances, Beginning of Year</i>	1,388,851	1,388,851	1,388,851	0
<i>Fund Balances, End of Year</i>	<u>(\$1,281)</u>	<u>\$321</u>	<u>\$1,360,152</u>	<u>\$1,359,831</u>

See accompanying notes to the basic financial statements

**Lake County General Health District**  
**Lake County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual -Budget Basis*  
**Women, Infants, and Children (WIC) Fund**  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Operating Grants	\$551,450	\$551,650	\$307,469	(\$244,181)
Charges for Services		85	85	0
<i>Total Receipts</i>	<u>551,450</u>	<u>551,735</u>	<u>307,554</u>	<u>(244,181)</u>
<b>Disbursements</b>				
Current:				
WIC	916,991	907,270	593,122	314,148
<i>Total Disbursements</i>	<u>916,991</u>	<u>907,270</u>	<u>593,122</u>	<u>314,148</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(365,541)</u>	<u>(355,535)</u>	<u>(285,568)</u>	<u>69,967</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	44,945	10,000	(34,945)
Advances Out	0	(10,000)	(10,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>34,945</u>	<u>0</u>	<u>(34,945)</u>
<i>Net Change in Fund Balances</i>	(365,541)	(320,590)	(285,568)	35,022
<i>Prior Year Encumbrances Appropriated</i>	0	0	0	0
<i>Fund Balances, Beginning of Year</i>	320,596	320,596	320,596	0
<i>Fund Balances, End of Year</i>	<u>(\$44,945)</u>	<u>\$6</u>	<u>\$35,028</u>	<u>\$35,022</u>

See accompanying notes to the basic financial statements

**Lake County General Health District**  
**Lake County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual -Budget Basis*  
**Public Health Nursing Fund**  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Operating Grants	\$3,000	\$3,000	\$3,000	\$0
Charges for Services	139,369	154,080	174,028	19,948
<i>Total Receipts</i>	<u>142,369</u>	<u>157,080</u>	<u>177,028</u>	<u>19,948</u>
<b>Disbursements</b>				
Current:				
General Community Health Services	649,012	649,053	495,181	153,872
WIC	1,346	1,346	1,027	319
Flu	28,096	28,098	21,447	6,651
Immunizations	68,996	69,001	52,668	16,333
Child and Family Health Services	1,718	1,718	1,311	407
Communicable Diseases	8,968	8,969	6,846	2,123
HIV/AIDS Education and Case Mgmt	280	280	214	66
<i>Total Disbursements</i>	<u>758,416</u>	<u>758,465</u>	<u>578,694</u>	<u>179,771</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(616,047)</u>	<u>(601,385)</u>	<u>(401,666)</u>	<u>199,719</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	593,527	453,401	(140,126)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>593,527</u>	<u>453,401</u>	<u>(140,126)</u>
<i>Net Change in Fund Balances</i>	(616,047)	(7,858)	51,735	59,593
<i>Prior Year Encumbrances Appropriated</i>	49	49	49	0
<i>Fund Balances, Beginning of Year</i>	12,443	12,443	12,443	0
<i>Fund Balances, End of Year</i>	<u>(\$603,555)</u>	<u>\$4,634</u>	<u>\$64,227</u>	<u>\$59,593</u>

See accompanying notes to the basic financial statements

**Lake County General Health District**  
**Lake County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual -Budget Basis*  
**Help Me Grow Fund**  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Operating Grants	\$795,497	\$820,645	\$750,643	(\$70,002)
Miscellaneous	0	600	423	(177)
<i>Total Receipts</i>	<u>795,497</u>	<u>821,245</u>	<u>751,066</u>	<u>(70,179)</u>
<b>Disbursements</b>				
Current:				
Help Me Grow	908,067	908,666	763,217	145,449
<i>Total Disbursements</i>	<u>908,067</u>	<u>908,666</u>	<u>763,217</u>	<u>145,449</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(112,570)</u>	<u>(87,421)</u>	<u>(12,151)</u>	<u>75,270</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	37,811	2,500	(35,311)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>37,811</u>	<u>2,500</u>	<u>(35,311)</u>
<i>Net Change in Fund Balances</i>	(112,570)	(49,610)	(9,651)	39,959
<i>Prior Year Encumbrances Appropriated</i>	379	379	379	0
<i>Fund Balances, Beginning of Year</i>	74,380	74,380	74,380	0
<i>Fund Balances, End of Year</i>	<u>(\$37,811)</u>	<u>\$25,149</u>	<u>\$65,108</u>	<u>\$39,959</u>

See accompanying notes to the basic financial statements

**Lake County General Health District**  
**Lake County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual -Budget Basis*  
**Public Health Infrastructure Fund**  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Receipts</b>				
Operating Grants	\$173,770	\$918,512	\$445,301	(\$473,211)
<i>Total Receipts</i>	<u>173,770</u>	<u>918,512</u>	<u>445,301</u>	<u>(473,211)</u>
<b>Disbursements</b>				
Health Promotion and Planning	21,534	27,448	23,346	4,102
Public Health Infrastructure	234,266	973,094	363,383	609,711
<i>Total Disbursements</i>	<u>255,800</u>	<u>1,000,542</u>	<u>386,729</u>	<u>613,813</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(82,030)</u>	<u>(82,030)</u>	<u>58,572</u>	<u>140,602</u>
<i>Net Change in Fund Balances</i>	(82,030)	(82,030)	58,572	140,602
<i>Fund Balances, Beginning of Year</i>	82,030	82,030	82,030	0
<i>Fund Balances, End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$140,602</u>	<u>\$140,602</u>

*See accompanying notes to the basic financial statements*

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**Note 1 – Reporting Entity**

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

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

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

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

**A. Basis of Presentation**

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

**Government-Wide Financial Statements**

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

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

Lake County General Health District  
Notes to the Financial Statements  
For the Year Ended December 31, 2009  
(Continued)

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**Note 2 - Summary of Significant Accounting Policies** (Continued)

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

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

**Fund Financial Statements**

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

**B. Fund Accounting**

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

**Governmental Funds**

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

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

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

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

*Public Health Infrastructure Fund* – This fund receives grant dollars to provide planning and response in the event of a public health emergency. In 2009 a public health emergency was declared due to the spread of the H1N1 flu virus. The health district planned and managed various clinics to distribute the H1N1 vaccine. Funding for these clinics was received through the Public Health Infrastructure Grant. This additional funding elevated the fund to major fund status. This fund accounted for more than five percent of the district's receipts, disbursements, and years end cash balance.

Lake County General Health District  
Notes to the Financial Statements  
For the Year Ended December 31, 2009  
(Continued)

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**Note 2 - Summary of Significant Accounting Policies** (Continued)

*Help Me Grow Fund* – This fund receives funding for the Help Me Grow (HMG) Program. The primary funding sources are TANF (Temporary assistance for needy families), “Part C” grant funds, and the State’s General Revenue Fund for HMG.

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

C. Basis of Accounting

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

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

D. Budgetary Process

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

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

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 Health District during the year.

E. Cash and Investments

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

Lake County General Health District  
Notes to the Financial Statements  
For the Year Ended December 31, 2009  
(Continued)

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**Note 2 - Summary of Significant Accounting Policies** (Continued)

**F. Restricted Assets**

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

**G. Inventory and Prepaid Items**

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

**H. Capital Assets**

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

**I. Interfund Receivables/Payables**

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

**J. Accumulated Leave**

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

**K. Employer Contributions to Cost-Sharing Pension Plans**

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

**L. Long-Term Obligations**

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

**M. Net Assets**

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

Lake County General Health District  
Notes to the Financial Statements  
For the Year Ended December 31, 2009  
(Continued)

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

N. Fund Balance Reserves

The Health District reserves any portion of fund balances which is not available for appropriation or which is legally segregated for a specific future use. Unreserved fund balance indicates that portion of fund balance which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances.

O. Interfund Transactions

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general receipts.

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 and after nonoperating receipts/cash disbursements in proprietary funds. Repayments from funds responsible for particular cash disbursements to the funds that initially paid for them are not presented in the financial statements.

**Note 3 – Budgetary Basis of Accounting**

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – 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 encumbrances outstanding at year end (budgetary basis) amounted to:

General Fund	\$4,708
Major Special Revenue Funds:	
WIC	597
Public Health Nursing	239
Help Me Grow	539
Public Health Infrastructure	1,420

**Note 4 - Property and other Local Taxes**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the Health District. Property tax receipts received in 2009 for real and public utility property taxes represents collections of the 2008 taxes. Property tax payments received during 2009 for tangible personal property (other than public utility property) is for 2009 taxes.

2009 real property taxes are levied after October 1, 2009 on the assessed values as of January 1, 2009, then lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. 2009 real property taxes are collected in and intended to finance 2010.

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

Lake County General Health District  
Notes to the Financial Statements  
For the Year Ended December 31, 2009  
(Continued)

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**Note 4 - Property and other Local Taxes** (Continued)

Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2009 public utility property taxes which became a lien on December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes.

Tangible personal property tax is assessed by the property owners for 2008 and only against local and inter-exchange telephone companies for 2009, who must file a list of such property to the County by each April 30.

The full tax rate for all Health District operations for the year ended December 31, 2009, was \$.33 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2008 property tax receipts were based are as follows:

Real Property	\$6,442,180,460
Public Utility Property	342,160,100
Tangible Personal Property	10,559,168
Total Assessed Value	<u>\$6,794,899,728</u>

**Note 5 - Risk Management**

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

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

The Health District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member 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, 2008, 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.

Property and casualty settlements did not exceed insurance coverage for the past three fiscal years.

Lake County General Health District  
Notes to the Financial Statements  
For the Year Ended December 31, 2009  
(Continued)

**Note 5 - Risk Management** (Continued)

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, 2008 and 2007 (the latest information available):

	<u>2008</u>	<u>2007</u>
Assets	\$35,769,535	\$37,560,071
Liabilities	(15,310,206)	(17,340,825)
Net Assets	<u>\$20,459,329</u>	<u>\$20,219,246</u>

At December 31, 2008 and 2007, respectively, the liabilities above include approximately \$13.8 million and \$15.9 million of estimated incurred claims payable. The assets and retained earnings above also include approximately \$12.9 million and \$15.0 million of unpaid claims to be billed to approximately 445 member governments in the future, as of December 31, 2008, and 2007, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. The Government's share of these unpaid claims collectible in future years is approximately \$35,624.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>Contributions to PEP</u>	
2007	\$36,113
2008	\$37,022
2009	\$36,726

After completing one year of membership, members may withdraw on each anniversary of the date they joined PEP provided they provide written notice to PEP 60 days in advance of the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's 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.

**Note 6 - Defined Benefit Pension Plans**

**Ohio Public Employees Retirement System**

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

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

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in state and local classifications contributed 10 percent of covered payroll.

The Health District's contribution rate for 2009 was 14 percent. For the period January 1 through March 31, a portion of the Health District's contribution equal to 7 percent of covered payroll was allocated to fund the post-employment health care plan; for the period April 1 to December 31, 2009 this amount was decreased to 5.5 percent. Employer contribution rates are actuarially determined, State statute sets a maximum contribution rate for the Health District of 14 percent.

The Health District's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2009, 2008, and 2007 were \$219,070, \$211,436, and \$239,475, respectively. The full amount has been contributed for 2009, 2008 and 2007. The Health District made no contributions to the member-directed plan for 2009.

**Note 7 - Postemployment Benefits**

**Ohio Public Employees Retirement System**

Plan Description – Ohio Public Employees Retirement System (OPERS) maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.



Lake County General Health District  
Notes to the Financial Statements  
For the Year Ended December 31, 2009  
(Continued)

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**Note 7 - Postemployment Benefits** (Continued)

Ohio Public Employees Retirement System (Continued)

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment Health Care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). State Statute requires public employers fund post-retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement benefits.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, local government employer units contributed at 14.0% of covered payroll. Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The amount of employer contribution allocated to the health care plan was 7.0% from January 1 to March 31, 2009 and 5.5% from April 1 to December 31, 2009.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and coverage selected. Active members do not make contributions to the post-employment health care plan.

The Health District's contributions allocated to fund post-employment health care benefits for the years ended 2009, 2008 and 2007 were \$189,247, \$211,436 and \$158,440, respectively. The full amount has been contributed for 2009, 2008 and 2007.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

**Note 8 - Interfund Transfers**

During 2009, the following transfers were made:

Transfers from the General Fund to:	
Public Health Nursing Fund	\$453,401
Help Me Grow	2,500
Other Governmental Funds	317,278
Transfers from the Other Governmental Funds to:	
General Fund	\$8,691

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

Lake County General Health District  
Notes to the Financial Statements  
For the Year Ended December 31, 2009  
(Continued)

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**Note 9 – Contingent Liabilities**

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

**Note 10 – Nonprofit Corporations**

On October 18, 1988, the District formed two nonprofit corporations in accordance with Chapter 1702 of the Ohio Revised Code which were recorded with the Secretary of State on October 19, 1988. On October 3, 2000, the District formed another nonprofit corporation in accordance with Chapter 1702 of the Ohio Revised Code which was recorded with the Secretary of State on October 6, 2000. In July of 2006 another nonprofit corporation was formed and recorded with the Secretary of State on July 19, 2006.

The two corporations formed in 1988 are named the Lake County ATC and the Lake County Health District Fund. The corporation formed in 2000 is named the HDIS Corporation. The corporation formed in 2006 is named Home Care of Lake County. All four corporations shall be operated exclusively for charitable, educational and scientific purposes and each corporation shall be operated specifically for the following:

**Lake County ATC**

- A.** To establish, operate, maintain and support home health care programs and other health care programs to treat or prevent injury and disease and to provide care to the elderly without regard to sex, race, color or creed.
- B.** To develop, participate in and carry on activities related to rendering care to elderly, sick and injured and/or designed and carried on to promote the health of the general community.
- C.** To provide funds or to expend funds to further the treatment or prevention of injury and disease, including, without limitation, to promote and carry on scientific research related to care of the elderly, sick and injured and/or the promotion of health in the general community served by the Lake County General Health District.
- D.** To take and hold by bequest, devise, gift, purchase, or lease either absolutely or in trust, for any of its purposes, and property, real or personal, without limitation as to amount or value; to sell, convey and dispose of any such property and to invest and reinvest the principal of the corporation for any of the purposes herein before set forth.
- E.** To do all things necessary or appropriate in order to accommodate the foregoing purposes.

**Lake Health District Fund**

- A.** To receive and maintain a fund or funds and to apply the income and principle thereof for charitable, educational or scientific purposes within the United States of America; and more particularly, but without limiting the generality of the foregoing, to provide financial support to the District, its employees and programs, for the care of the sick, elderly, injured, and disabled, to further the treatment or prevention of injury or disease and to develop activities designed and carried on to promote health in the general community served by the District.

Lake County General Health District  
Notes to the Financial Statements  
For the Year Ended December 31, 2009  
(Continued)

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**Lake Health District Fund (Continued)**

**B.** To take and hold by bequest, devise, gift, purchase, or lease either absolutely or in trust, for any of its purposes, any property, real or personal, without limitation as to the amount or value; to sell, convey and dispose of any such property and to invest and reinvest the principle of the corporation for any of the purposes herein before set forth.

**C.** To do all things necessary or appropriate in order to accommodate the foregoing purposes.

**HDIS Corporation**

**A.** To develop a data management system to be used by local health districts and similar agencies.

**B.** Solely for the above purposes, HDIS Corporation is empowered to take and hold by bequest, devise, gift, contribution, purchase, lease, or any other form, either absolutely or in trust, any property, real or personal, tangible or intangible, without limitation as to amount or value; to sell, convey, use, apply and dispose of any such property and to invest and reinvest the income and principle thereof; to deal with and expend the income and principle of the HDIS Corporation; to make gifts or contributions to other entities or persons; and to exercise all other rights and powers conferred by the laws of the State of Ohio upon nonprofit corporations.

**C.** To do all things necessary or appropriate in order to accomplish the foregoing.

**Home Care of Lake County**

**A.** To provide skilled home health care.

**B.** To take hold by bequest, devise, gift, contribution, purchase, lease, or any other form, either absolutely or in trust, any property, real or personal, tangible or intangible, without limitation as to amount or value, to sell, convey, use, apply and dispose of any such property and to invest or reinvest the income and principle thereof; to deal with and expense the income and principal of the Corporation; to make gifts or contributions to other entities or persons; and to exercise all other rights and powers conferred by the laws of the State of Ohio upon nonprofit corporations as are not inconsistent with the Corporation's status as an entity described in Code Section 501( c)(3).

**C.** To do all things necessary or appropriate in order to accommodate the foregoing purposes.

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**LAKE COUNTY GENERAL HEALTH DISTRICT  
LAKE COUNTY**

**Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 2009**

Federal Grantor/ Pass-Through Grantor/ Program Title	Project/Grant Number	CFDA Number	Expenditures
<b>U.S. Department of Agriculture</b>			
<i>Passed Through the Ohio Department of Health</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	43-1-001-1-WA0209	10.557	\$433,542
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	43-1-001-1-WA0210	10.557	<u>143,260</u>
Total Woman, Infants, and Children			<u>576,802</u>
Total Department of Agriculture			<u>576,802</u>
<b>U.S. Department of Health &amp; Human Services</b>			
<i>Passed Through the Ohio Department of Health</i>			
Immunization Grants	43-1-001-2-IM-0108	93.268	4,290
Immunization Grants	43-1-001-2-IM-0209	93.268	<u>52,188</u>
Total Public Health Infrastructure			56,478
Capacity Building Award	1MRCSG06100-01	93.008	2,997
Cities Readiness Initiative	N/A	93.069	101,150
Public Health Infrastructure	43-1-001-2-P1-08	93.069	109,525
Public Health Infrastructure	43-1-001-2-P2-09	93.069	<u>287,209</u>
Total Public Health Infrastructure			497,884
Maternal and Child Health Services Block Grant to the States	43-1-001-1-MC-0109	93.994	42,412
Maternal and Child Health Services Block Grant to the States	43-1-001-1-MC-0110	93.994	<u>19,724</u>
Total Maternal and Child Health Services Block Grant to the States			62,136
<i>Passed Through Portsmouth City Health Department</i>			
HIV Prevention Activities: Health Department Based	263-440-5238-5(09)	93.940	20,321
<i>Passed Through Cuyahoga County of Ohio</i>			
HIV Emergency Relief Projects Grants	CE0700554-01(08)	93.914	5,002
HIV Emergency Relief Projects Grants	CE0800703-01(09)	93.914	<u>58,847</u>
Total HIV Emergency Relief Projects Grants			63,849
Total Department of Health & Human Services			<u>703,665</u>
<b>U.S. Department of Environmental Protection Agency</b>			
<i>Passed Through the Ohio Environmental Protection Agency</i>			
Air Pollution Control Program Support - FY 09	N/A	66.001	76,043
Air Pollution Control Program Support - FY 10	N/A	66.001	<u>26,340</u>
Total Air Pollution Control Program			102,383
Clean Air Act pass through funds (04/01/08-03/31/09)	N/A	66.034	7,646
Clean Air Act pass through funds (04/01/09-03/31/10)	N/A	66.034	<u>25,556</u>
Total Clean Air Act			33,202
Total Environment Protection Agency			<u>135,585</u>
<b>U.S. Department of Transportation</b>			
<i>Passed Through the Ohio Department of Public Safety</i>			
State and Community Highway Safety - FY 09	SC-2009-43-00-00-00283-00	20.600	25,974
State and Community Highway Safety - FY 10	SC-2010-43-00-00-00389-00	20.600	<u>6,262</u>
Total State and Community Highway			32,236
Total Department of Transportation			<u>32,236</u>
<b>U.S. Department of Education</b>			
<i>Passed Through the Ohio Department of Health</i>			
Special Education Grants for Infants and Families 2010 - ARRA	43-1-001-1-HA-0110	84.393	15,833
Special Education Grants for Infants and Families 2009	43-1-001-1-HG-0108	84.181	71,508
Special Education Grants for Infants and Families 2010	43-1-001-1-HG-0209	84.181	<u>44,874</u>
Total Special Education Grants for Infants and Families			132,215
Total U.S. Department of Education			<u>132,215</u>
<b>Total Federal Assistance</b>			<b><u>\$1,580,503</u></b>

See accompanying Notes to the Schedule of Federal Awards Expenditures

**LAKE COUNTY GENERAL HEALTH DISTRICT  
LAKE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2009**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports the Lake County General Health District's (the Health District's) federal award programs' disbursements. The schedule has been prepared on the cash basis of accounting.

**N/A – Not Applicable**

**CFDA – Catalog of Federal Domestic Assistance**



# Mary Taylor, CPA

Auditor of State

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

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

To the Board of Trustees:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lake County General Health District, Lake County, (the Health District) as of and for the year ended December 31, 2009, which collectively comprise the Health District's basic financial statements and have issued our report thereon dated May 4, 2010. 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 Health District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Health District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Health District's internal control over financial reporting.

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

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

### **Compliance and Other Matters**

As part of reasonably assuring whether the Health 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*.

We did note certain matters not requiring inclusion in this report that we reported to the Health District's management in a separate letter dated May 4, 2010.

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

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

**Mary Taylor, CPA**  
Auditor of State

May 4, 2010





# Mary Taylor, CPA

## Auditor of State

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

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

To the Board of Trustees:

#### Compliance

We have audited the compliance of the Lake County Health District (the Health District) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying schedule of findings identifies the Health District's major federal programs. The Health District's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the Health District's compliance based on our audit.

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

In our opinion, the Lake County General Health District complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009.

#### Internal Control Over Compliance

The Health District's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Health District's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Health District's internal control over compliance.

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

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

We noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the Health District's management in a separate letter dated May 4, 2010.

We intend this report solely for the information and use of the audit committee, management, Board of Trustees, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

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

**Mary Taylor, CPA**  
Auditor of State

May 4, 2010

**LAKE COUNTY GENERAL HEALTH DISTRICT  
LAKE COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2009**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unqualified
<i>(d)(1)(ii)</i>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under § .510(a)?</b>	No
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	Woman, Infants and Children #10.557, Public Health Infrastructure #93.069
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee?</b>	No

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None





**Mary Taylor, CPA**  
Auditor of State

**LAKE COUNTY GENERAL HEALTH DISTRICT**

**LAKE COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 8, 2010**