



Dave Yost • Auditor of State

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Cuyahoga County District Board of Health
Cuyahoga County
5550 Venture Drive
Parma, Ohio 44130

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 Cuyahoga County District Board of Health, Cuyahoga County, Ohio (the District), as of and for the year ended December 31, 2010, 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 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 Cuyahoga County District Board of Health, Cuyahoga County, Ohio, as of December 31, 2010, and the respective changes in cash financial position, thereof and the respective budgetary comparison for the General Fund, Lead Prevention Program Fund and Public Health Infrastructure Fund 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 July 8, 2011, 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.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the District's basic financial statements taken as a whole. The federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. The federal awards expenditures schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State

July 8, 2011

Cuyahoga County District Board of Health

Cuyahoga County

Management's Discussion and Analysis

For the Year Ended December 31, 2010

Unaudited

This discussion and analysis of the Cuyahoga County District Board of Health (the District) financial performance provides an overall review of the District's financial activities for the year ended December 31, 2010 within the limitations of the District's cash basis accounting. Readers should also review the basic financial statements and notes to enhance their understanding of the District's financial performance.

Highlights

Key highlights for 2010 are as follows:

- Net assets of governmental activities decreased \$94,147 or 1.78 percent from 2009 to 2010.
- The District's general receipts are primarily grants and property taxes.

Using the Basic Financial Statements

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

Report Components

The statement of net assets and the statement of activities provide information about the cash activities of the District as a whole. 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 basic 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.

Basis of Accounting

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 cash basis of accounting per Auditor of State Bulletin 2006-002 and GASB Statement No. 34. 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.

Cuyahoga County District Board of Health

Cuyahoga County

Management's Discussion and Analysis

For the Year Ended December 31, 2010

Unaudited

Reporting the District as a Whole

The statement of net assets and the statement of activities reflect how the District did financially during 2010, within the limitations of cash basis accounting. The statement of net assets presents the cash balances and investments of the governmental activities of the District at year-end. The statement of activities compares cash disbursements with program receipts for each governmental program. 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 cash 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, you can think of these changes as 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, you should also consider other nonfinancial factors as well, such as the District's property tax base, the condition of the District's capital assets and infrastructure, the extent of the District's debt obligations, the reliance on non-local financial resources for operations and the need for continued growth in the major local revenue sources such as property tax and local government support.

In the statement of net assets and the statement of activities, the District reports:

All of the District's programs and basic services are reported as governmental activities including administration, environmental health, nursing, community health, epidemiology, surveillance and informatics, and capital outlay. Grants and property taxes finance most of these activities. Benefits provided through governmental activities are not necessarily paid for by the people receiving them.

Reporting the District's Most Significant Funds

Fund financial statements provide detailed information about the District's major 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. Most of the District's activities are reported in the governmental funds which focus on how money flows into and out of those funds and the balances left at year end available for spending in future periods.

Governmental Funds. Most of the District's activities are reported in governmental funds. The governmental funds financial statements provide a detailed view of the District's governmental operations and the basic 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 significant governmental funds are presented on the financial statements in separate columns. The information for nonmajor 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 District's major governmental funds are the general, lead prevention program and public health infrastructure funds. The programs reported in governmental funds are closely related to those reported in the governmental activities section of the entity-wide statements.

Cuyahoga County District Board of Health
Cuyahoga County
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

The District as a Whole

Table 1 provides a comparison of the District's net assets for 2010 compared to 2009 on a cash basis:

TABLE 1
Statement of Net Assets

	Governmental Activities 2010	2009
Assets		
Equity in Pooled Cash and Cash Equivalents	\$5,209,341	\$5,303,488
 Net Assets		
Restricted for:		
Other Purposes	954,347	2,366,291
Unrestricted	4,254,994	2,937,197
	\$5,209,341	\$5,303,488

As mentioned previously, net assets of governmental activities decreased \$94,147 or 1.78 percent during 2010. This decrease is due primarily to the timing of reimbursement for various grants and the decrease in funding for H1N1 activities in the Public Health Emergency Preparedness and Response grants.

Cuyahoga County District Board of Health
Cuyahoga County
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Table 2 reflects the changes in net assets in 2010 and 2009. A comparative analysis of government-wide data has been presented for years 2010 and 2009.

TABLE 2
Changes in Net Assets

	Governmental Activities		
	2010	2009	Difference
Receipts			
Program Receipts:			
Charges for Services and Sales	\$6,749,850	\$6,387,417	\$362,433
Operating Grants and Contributions	11,743,394	11,232,279	511,115
<i>Total Program Receipts</i>	<u>18,493,244</u>	<u>17,619,696</u>	<u>873,548</u>
General Receipts:			
Property Taxes	3,278,828	3,278,828	0
Grants and Entitlements not Restricted to Specific Programs	636,154	826,762	(190,608)
Other	731,504	662,508	68,996
<i>Total General Receipts</i>	<u>4,646,486</u>	<u>4,768,098</u>	<u>(121,612)</u>
<i>Total Receipts</i>	<u>23,139,730</u>	<u>22,387,794</u>	<u>751,936</u>
Disbursements			
Administration	1,658,407	1,644,705	13,702
Environmental Health	4,639,350	4,518,517	120,833
Nursing	3,890,468	4,458,680	(568,212)
Community Health	7,751,568	8,360,717	(609,149)
Epidemiology, Surveillance and Informatics	5,066,432	1,950,156	3,116,276
Capital Outlay	227,652	142,500	85,152
<i>Total Disbursements</i>	<u>23,233,877</u>	<u>21,075,275</u>	<u>2,158,602</u>
Change in Net Assets	(94,147)	1,312,519	(1,406,666)
Net Assets, Beginning of Year	5,303,488	3,990,969	1,312,519
Net Assets, End of Year	<u>\$5,209,341</u>	<u>\$5,303,488</u>	<u>(\$94,147)</u>

Program receipts of \$18,493,244 in 2010 and \$17,619,696 in 2009 are primarily comprised of grants, environmental permits, fees and licenses, and charges for immunizations, lead testing, health assessments and health education or promotion and seminars. The increase of \$873,548 in program receipts is primarily due to the timing of reimbursement for various grants.

General receipts represent 20.08 percent of total receipts in 2010 and 21.30 percent of 2009 receipts. Property taxes make up 14.17 and 14.65 percent of total receipts in 2010 and 2009, respectively.

The majority of disbursements come from environmental health, nursing, community health and epidemiology, surveillance and informatics disbursements. These four make up 91.89 percent of disbursements in 2010 and 91.52 percent of disbursements in 2009.

Cuyahoga County District Board of Health

Cuyahoga County

Management's Discussion and Analysis

For the Year Ended December 31, 2010

Unaudited

Governmental Activities

If you look at the Statement of Activities on page 10, 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 major program disbursements for governmental activities are for District health programs. 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. The Net Receipts (Disbursements) and Changes in Net Assets 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 taxpayers. These net costs are paid from the general receipts which are presented at the bottom of the Statement.

The District's Funds

Total governmental funds had receipts of \$23,139,730, and disbursements of \$23,233,877, for 2010 and receipts of \$22,387,794, and disbursements of \$21,075,275 for 2009. From 2009 to 2010, the fund balance of the general fund increased \$1,212,518 as the result of more expenditures being covered by grants from other funds.

General Fund Budgeting Highlights

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

General fund original receipts were budgeted at \$10,993,915 and final receipts were budgeted at \$10,678,508 while actual receipts were \$11,387,424 for 2010. Original disbursements and other financing uses were budgeted at \$11,013,915, and final disbursements and other financing uses were budgeted at \$14,596,708 while actual disbursements and other financing uses were \$10,174,906 for 2010. Actual receipts were higher than the final budgeted receipts mainly due to increases in fines, licenses and permits, and other receipts. Actual disbursements were lower than final budgeted disbursements due to less expenditures than planned, namely administration, environmental health, nursing, community health and capital outlay.

Debt and Capital Assets

The District currently has no outstanding debt. The District has chosen not to present capital assets as part of its financial statements. The District does, however, track their capital assets even though they are not presented.

Current Issues

The challenge for all governments is to provide quality services to the public while staying within the restrictions imposed by limited, and in some cases shrinking, funding.

Cuyahoga County District Board of Health
Cuyahoga County
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the District's finances and to reflect the District's accountability for the monies it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Judy Wirsching, Chief Fiscal Officer, Cuyahoga County District Board of Health, 5550 Venture Drive, Parma, Ohio 44130.

Cuyahoga County District Board of Health
Cuyahoga County
Statement of Net Assets - Cash Basis
December 31, 2010

	<u>Governmental Activities</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u><u>\$5,209,341</u></u>
 Net Assets	
Restricted for:	
Other Purposes	\$954,347
Unrestricted	<u>4,254,994</u>
 <i>Total Net Assets</i>	<u><u>\$5,209,341</u></u>

See accompanying notes to the basic financial statements

Cuyahoga County District Board of Health
Cuyahoga County
Statement of Activities - Cash Basis
For the Year Ended December 31, 2010

	Program Receipts			Net Receipts (Disbursements) and Changes in Net Assets
	Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Administration	\$1,658,407	\$0	\$0	(\$1,658,407)
Environmental Health	4,639,350	3,944,418	366,977	(327,955)
Nursing	3,890,468	2,734,599	703,341	(452,528)
Community Health	7,751,568	70,833	7,359,836	(320,899)
Epidemiology, Surveillance and Informatics	5,066,432	0	3,313,240	(1,753,192)
Capital Outlay	227,652	0	0	(227,652)
<i>Total Governmental Activities</i>	<u>\$23,233,877</u>	<u>\$6,749,850</u>	<u>\$11,743,394</u>	<u>(\$4,740,633)</u>
		General Receipts		
		Property Taxes Levied for General Health District Purposes		3,278,828
		Grants and Entitlements not Restricted to Specific Programs		636,154
		Other		731,504
		<i>Total General Receipts</i>		<u>4,646,486</u>
		Change in Net Assets		(94,147)
		<i>Net Assets, Beginning of Year</i>		<u>5,303,488</u>
		<i>Net Assets, End of Year</i>		<u>\$5,209,341</u>

See accompanying notes to the basic financial statements

Cuyahoga County District Board of Health
Cuyahoga County
Statement of Cash Basis Assets and Fund Balances
Governmental Funds
December 31, 2010

	<u>General</u>	<u>Lead Prevention Program</u>	<u>Public Health Infrastructure</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets					
Equity in Pooled Cash and Cash Equivalents	<u>\$5,916,320</u>	<u>(\$959,770)</u>	<u>\$2,445</u>	<u>\$250,346</u>	<u>\$5,209,341</u>
Fund Balances					
Unreserved:					
Undesignated (Deficit), Reported in:					
General Fund	\$5,916,320	\$0	\$0	\$0	\$5,916,320
Special Revenue Funds	<u>0</u>	<u>(959,770)</u>	<u>2,445</u>	<u>250,346</u>	<u>(706,979)</u>
<i>Total Fund Balances (Deficit)</i>	<u>\$5,916,320</u>	<u>(\$959,770)</u>	<u>\$2,445</u>	<u>\$250,346</u>	<u>\$5,209,341</u>

See accompanying notes to the basic financial statements.

Cuyahoga County District Board of Health
Cuyahoga County
Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances
Governmental Funds
For the Year Ended December 31, 2010

	General	Lead Prevention Program	Public Health Infrastructure	Other Governmental Funds	Total Governmental Funds
Receipts					
Property Taxes	\$3,278,828	\$0	\$0	\$0	\$3,278,828
Intergovernmental	636,154	3,998,410	3,274,987	4,469,997	12,379,548
Fines, Licenses and Permits	3,771,389	0	0	0	3,771,389
Charges for Services	2,978,461	0	0	0	2,978,461
Gifts and Contributions	0	0	0	0	0
Other	722,592	0	0	8,912	731,504
<i>Total Receipts</i>	<u>11,387,424</u>	<u>3,998,410</u>	<u>3,274,987</u>	<u>4,478,909</u>	<u>23,139,730</u>
Disbursements					
Administration	1,658,407	0	0	0	1,658,407
Environmental Health	4,156,673	0	0	482,677	4,639,350
Nursing	3,140,428	0	0	750,040	3,890,468
Community Health	553,639	3,620,841	0	3,577,088	7,751,568
Epidemiology, Surveillance and Informatics	333,146	0	4,732,076	1,210	5,066,432
Capital Outlay	151,969	15,859	24,634	35,190	227,652
<i>Total Disbursements</i>	<u>9,994,262</u>	<u>3,636,700</u>	<u>4,756,710</u>	<u>4,846,205</u>	<u>23,233,877</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,393,162</u>	<u>361,710</u>	<u>(1,481,723)</u>	<u>(367,296)</u>	<u>(94,147)</u>
Other Financing Sources (Uses)					
Transfers In	0	38,074	15,444	127,126	180,644
Transfers Out	(180,644)	0	0	0	(180,644)
<i>Total Other Financing Sources (Uses)</i>	<u>(180,644)</u>	<u>38,074</u>	<u>15,444</u>	<u>127,126</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,212,518	399,784	(1,466,279)	(240,170)	(94,147)
<i>Fund Balances (Deficit), Beginning of Year</i>	<u>4,703,802</u>	<u>(1,359,554)</u>	<u>1,468,724</u>	<u>490,516</u>	<u>5,303,488</u>
<i>Fund Balances (Deficit), End of Year</i>	<u>\$5,916,320</u>	<u>(\$959,770)</u>	<u>\$2,445</u>	<u>\$250,346</u>	<u>\$5,209,341</u>

See accompanying notes to the basic financial statements.

Cuyahoga County District Board of Health
Cuyahoga County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
General Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Receipts				
Property Taxes	\$3,278,830	\$3,278,830	\$3,278,828	(\$2)
Intergovernmental	905,000	983,036	636,154	(346,882)
Fines, Licenses and Permits	3,163,953	3,133,835	3,771,389	637,554
Charges for Services	3,458,382	3,119,807	2,978,461	(141,346)
Gifts and Contributions	0	0	0	0
Other	187,750	163,000	722,592	559,592
<i>Total Receipts</i>	<u>10,993,915</u>	<u>10,678,508</u>	<u>11,387,424</u>	<u>708,916</u>
Disbursements				
Administration	1,538,698	2,022,354	1,658,407	363,947
Environmental Health	4,683,689	4,596,006	4,156,673	439,333
Nursing	3,762,165	3,417,614	3,140,428	277,186
Community Health	486,052	863,788	553,639	310,149
Epidemiology, Surveillance and Informatics	138,319	268,235	333,146	(64,911)
Capital Outlay	206,181	3,246,965	151,969	3,094,996
<i>Total Disbursements</i>	<u>10,815,104</u>	<u>14,414,962</u>	<u>9,994,262</u>	<u>4,420,700</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>178,811</u>	<u>(3,736,454)</u>	<u>1,393,162</u>	<u>5,129,616</u>
Other Financing Sources (Uses)				
Transfers Out	(198,811)	(181,746)	(180,644)	1,102
<i>Total Other Financing Sources (Uses)</i>	<u>(198,811)</u>	<u>(181,746)</u>	<u>(180,644)</u>	<u>1,102</u>
<i>Net Change in Fund Balances</i>	(20,000)	(3,918,200)	1,212,518	5,130,718
Prior Year Encumbrances Appropriated	0	0	0	0
<i>Fund Balances, Beginning of Year</i>	<u>4,703,802</u>	<u>4,703,802</u>	<u>4,703,802</u>	<u>0</u>
<i>Fund Balances, End of Year</i>	<u>\$4,683,802</u>	<u>\$785,602</u>	<u>\$5,916,320</u>	<u>\$5,130,718</u>

See accompanying notes to the basic financial statements

Cuyahoga County District Board of Health
Cuyahoga County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Lead Prevention Program Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts				
Intergovernmental	\$5,406,565	\$5,354,258	\$3,998,410	(\$1,355,848)
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Receipts</i>	<u>5,406,565</u>	<u>5,354,258</u>	<u>3,998,410</u>	<u>(1,355,848)</u>
Disbursements				
Community Health	4,887,443	4,922,293	3,620,841	1,301,452
Capital Outlay	<u>56,310</u>	<u>21,966</u>	<u>15,859</u>	<u>6,107</u>
<i>Total Disbursements</i>	<u>4,943,753</u>	<u>4,944,259</u>	<u>3,636,700</u>	<u>1,307,559</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>462,812</u>	<u>409,999</u>	<u>361,710</u>	<u>(48,289)</u>
Other Financing Sources (Uses)				
Transfers In	<u>97,996</u>	<u>97,996</u>	<u>38,074</u>	<u>(59,922)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>97,996</u>	<u>97,996</u>	<u>38,074</u>	<u>(59,922)</u>
<i>Net Change in Fund Balances</i>	560,808	507,995	399,784	(108,211)
<i>Fund Balances (Deficit), Beginning of Year</i>	<u>(1,359,554)</u>	<u>(1,359,554)</u>	<u>(1,359,554)</u>	<u>0</u>
<i>Fund Balances (Deficit), End of Year</i>	<u>(\$798,746)</u>	<u>(\$851,559)</u>	<u>(\$959,770)</u>	<u>(\$108,211)</u>

See accompanying notes to the basic financial statements

Cuyahoga County District Board of Health
Cuyahoga 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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts				
Intergovernmental	\$1,771,969	\$4,130,243	\$3,274,987	(\$855,256)
Other	5,000	5,000	0	(5,000)
<i>Total Receipts</i>	<u>1,776,969</u>	<u>4,135,243</u>	<u>3,274,987</u>	<u>(860,256)</u>
Disbursements				
Epidemiology, Surveillance and Informatics	3,226,247	5,608,730	4,732,076	876,654
Capital Outlay	55,096	30,888	24,634	6,254
<i>Total Disbursements</i>	<u>3,281,343</u>	<u>5,639,618</u>	<u>4,756,710</u>	<u>882,908</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(1,504,374)</u>	<u>(1,504,375)</u>	<u>(1,481,723)</u>	<u>22,652</u>
Other Financing Sources (Uses)				
Transfers In	40,650	40,650	15,444	(25,206)
<i>Total Other Financing Sources (Uses)</i>	<u>40,650</u>	<u>40,650</u>	<u>15,444</u>	<u>(25,206)</u>
<i>Net Change in Fund Balances</i>	(1,463,724)	(1,463,725)	(1,466,279)	(2,554)
<i>Fund Balances (Deficit), Beginning of Year</i>	<u>1,468,724</u>	<u>1,468,724</u>	<u>1,468,724</u>	<u>0</u>
<i>Fund Balances (Deficit), End of Year</i>	<u><u>\$5,000</u></u>	<u><u>\$4,999</u></u>	<u><u>\$2,445</u></u>	<u><u>(\$2,554)</u></u>

See accompanying notes to the basic financial statements

Cuyahoga County District Board of Health
Cuyahoga County
Statement of Fiduciary Assets and Liabilities - Cash Basis
Agency Fund
December 31, 2010

	<u>Agency</u>
Assets	
Cash and Cash Equivalents in Segregated Accounts	<u><u>\$29,340</u></u>
Liabilities	
Deposits Held Due to Others	<u><u>\$29,340</u></u>

See accompanying notes to the basic financial statements.

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 1 – Description of the District and Reporting Entity

The Cuyahoga County District Board of Health, Cuyahoga 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 (general health) administers and enforces, within its jurisdiction, all public health and sanitation laws of the State of Ohio. The District provides public health services for the prevention or restriction of disease. In addition to the required programs, the District adopts regulations and provides programs to enable residents of the District to live in a healthy and environmentally safe community. The District is comprised of 36 cities, 19 villages and two townships within Cuyahoga County representing 886,000 residents. The five-member Board of Trustees is appointed by the District Advisory Council which consists of the President of the Board of County Commissioners, the chief executive of each municipal corporation not constituting a city health district and the chairman of the board of trustees of each township. The Board appoints a Health Commissioner and can hire and fix compensation of employees. The District is dependent upon the County to provide facilities and legal counsel and act as custodian for its funds. The budget is approved by the District which is responsible for fiscal management through its authority to enter into contracts and prepare financial reports. The District is not part of the reporting entity of the County of Cuyahoga.

Component units are legally separate organizations for which the District is financially accountable. The District is financially accountable for an organization if the Board of Trustees appoints a voting majority of the organization's governing board and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organization's resources; the District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the District is obligated for the debt of the organization. The District is also financially accountable for any organizations for which the District approves the budget, the issuance of debt or the levying of taxes. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the District, are accessible to the District and are significant in amount to the District. The District has no component units.

The District participates in the Public Entities Pool of Ohio (PEP), a public entity risk pool. This organization is presented in Note 7 to the basic financial statements.

The District's management believes these 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.

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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, except for fiduciary funds. The statements distinguish between those activities of the District that are governmental and those that are considered business-type. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District has no business-type activities.

The statement of net assets presents the cash balances of the governmental activities of the District at year end. The statement of activities compares disbursements with program receipts for each 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 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, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing on a cash basis or draws from the District's general receipts.

Fund Financial Statements

During the year, the District segregates transactions related to certain District functions or activities in separate funds 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.

The District concluded that it was necessary to redefine the special revenue funds classification in order to enhance the clarity and usefulness of fund balance information presented in the financial statements and improve financial reporting. In the special revenue funds, the amount reported in the current year beginning fund balances for Lead Prevention Program, Public Health Infrastructure and Remaining Fund Information (RFI) can not be tied back directly, but it can be in aggregate, to the amount reported in the prior year ending fund balances for those funds due to the reclassification of special revenue funds. The classifications aimed to improve consistency in reporting similar special revenue funds activity across the district that are based primarily on the extent to which the district is bound to use those funds for the same program purposes.

B. Fund Accounting

The District uses fund accounting 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. Funds are used to segregate resources that are restricted as to use. The funds of the District are divided into two categories, governmental and fiduciary.

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Governmental Funds

Governmental funds are financed primarily from taxes, intergovernmental receipts (e.g. grants), and other nonexchange transactions. Monies are assigned to the various governmental funds according to the purposes for which they may or must be used. The following are the District's major governmental funds:

General 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 District for any purpose provided it is expended or transferred according to the general laws of Ohio.

Lead Prevention Program Fund – This fund receives primarily federal grant money for identifying children six years and under living in Cuyahoga County with elevated blood lead levels, as well as preventing lead poisoning in children.

Public Health Infrastructure Fund – This fund receives federal grant money to assist with developing preparedness for and response to terrorism, pandemic influenza, and other public health emergencies. These emergency preparedness and response are intended to support the National Response Plan (NRP) and the National Incident Management System (NIMS).

The other governmental funds of the District account for the proceeds of federal grants whose uses are restricted to expenditures for specific health related purposes.

Fiduciary Funds

The fiduciary funds category is split into four classifications: pension trust funds, investments trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the District under a trust agreement for individuals, private organizations, or other governments and are not available to support the District's own programs. The District has no trust funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The District's agency fund accounts for deposits held for an employee flexible benefit account.

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. Any such modifications made by the 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 liabilities and the related expenses) are not recorded in these financial statements.

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

D. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates.

The appropriations resolution is the District Board's authorization to spend resources and sets limits on cash disbursements plus encumbrances at the level of control set by statute. The legal level of control has been established at the object level for all funds. The County Budget Commission must also approve the annual appropriation measure. Grant funds are appropriated one time and the appropriations carryover from year to year until the grant is closed. For the general fund, unencumbered appropriations lapse at year-end.

ORC Section 5705.28(C)(1) requires the District to file an estimate of contemplated revenue and expenses with the municipalities and townships within the District by about June 1 (forty-five days prior to July 15). The County Office of the Fiscal Officer cannot allocate property taxes from the municipalities and townships within the District if the filing has not been made.

ORC Section 3709.28 establishes budgetary requirements for the District, which are similar to ORC Chapter 5705 budgetary requirements. On or about the first Monday of April the District must adopt an itemized appropriation measure. The appropriation measure, together with an itemized estimate of revenues to be collected during the next fiscal year, shall be certified to the County Budget Commission.

Subject to estimated resources, the District Board may, by resolution, transfer appropriations from one appropriation item to another, reduce or increase any item, create new items, and make additional appropriations or reduce the total appropriation. Such appropriation modifications shall be certified to the County Budget Commission for approval.

The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts submitted to the County Budget Commission when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the changes to the grant awards in effect at the time final appropriations were passed by the District Board.

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 Board during the year.

E. Cash and Investments

As required by Ohio Revised Code, the County Treasurer is custodian for the District's cash. The District's assets, except cash held in a segregated account, are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount. Individual fund integrity is maintained through the District's records. Deposits and investments disclosures for the County as a whole may be obtained from the County.

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

The District has a segregated bank account for monies held separate from the County's central bank account. This amount is presented as "cash and cash equivalents in segregated accounts" since it is not required to be deposited into the County treasury.

F. Inventory and Prepaid Items

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

G. 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.

H. 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.

I. Employer Contributions to Cost-Sharing Pension Plans

The District recognizes the disbursement for their employer contributions to cost-sharing pension plans when they are paid. As described in Notes 8 and 9, the employer contributions include portions for pension benefits and for postretirement health care benefits.

J. Long-Term Obligations

The District's cash basis financial statements do not report liabilities for bonds or other long-term obligations. Proceeds of debt are reported when the cash is received and principal and interest payments 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.

K. 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 government-wide statement of net assets reports \$954,347 of restricted net assets, none of which is restricted by enabling legislation. Net assets restricted for other purposes include resources restricted for special District programs. The District's policy is to first apply restricted resources when an obligation is incurred for purposes for which both restricted and unrestricted net assets are available.

Cuyahoga County District Board of Health
Cuyahoga County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

L. 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. Unreserved fund balance indicates that portion of fund balance which is available for appropriation in future periods. The District does not have any fund balance reserves during 2010.

M. 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. Repayments from funds responsible for particular 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, lead prevention program and public health infrastructure special revenue funds are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. In 2009 the District had \$1,617 from prior year's encumbrances. In 2010 the encumbrances outstanding at year-end amounted to \$0 in the general fund.

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 4 – Accountability

Fund balances at December 31, 2010, included the following individual fund deficits:

Major Fund:

Lead Prevention Program	\$959,770
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NonMajor Funds:

Help Me Grow	115,993
Teen Pregnancy Prevention	209,029
US EPA Tinkers Creek Wetland	78,247
Shaken Baby Syndrome	88,313
West Nile Virus	55,400
Stream Restoration	16,097
Watershed Program	500
Aging Grant	4,927
Matter of Balance	4,577
OCCRRA	13,024
Newborn Home Visiting	61,625
National Children's Study	53,824

The fund deficits in the above funds resulted from interfund liabilities due to timing issues with the reimbursement of expenses for various federal grants. The general fund is liable for the deficits in these funds and will provide advances when cash is required, not when the liability occurs.

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 5 – Deposits and Investments

As required by Ohio Revised Code, the Cuyahoga County Office of the Fiscal Officer is the fiscal agent of the District. The District's cash pool, used by all funds, is deposited with the Cuyahoga County Treasurer. The cash pool is commingled with Cuyahoga County's cash and investment pool and is not identifiable as to demand deposits or investments. All collections are remitted to the Cuyahoga County Treasurer for deposit and all disbursements are made by warrants prepared by the Cuyahoga County Office of the Fiscal Officer drawn on deposits held in the name of Cuyahoga County. Deposits and deposit risk and investments and investment risk are presented in the December 31, 2010 Cuyahoga County Comprehensive Annual Financial Report. The fund balances are expressed in cash equivalents. Cash equivalents are available for immediate expenditure or liquid investments which are immediately marketable, have negligible credit risk, and mature within three months. The carrying amount of cash on deposit with the Cuyahoga County Treasurer at December 31, 2010 was \$5,207,969. The District also had fully collateralized immunization and flexible benefit checking accounts with year-end balances of \$860 and \$29,340, respectively, and petty cash of \$512.

Note 6 – Subdivision Revenue

The cities, villages and townships that receive services from the District, contribute to the operations of the District. The County Office of the Fiscal Officer assesses each subdivision their share of the operating cost, which is calculated by the District and received through property tax collections. When the County Office of the Fiscal Officer disburses property tax to the subdivision, the appropriate deduction is made on the subdivision settlement and transmitted to the District.

Note 7 – Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. The Pool 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.

Cuyahoga County District Board of Health

Cuyahoga County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2010

Casualty Coverage

For occurrences prior to January 1, 2006, PEP retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. PEP pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000 and provides up to \$1,750,000 per claim.

For occurrences on or after January 1, 2006, PEP retains casualty risk up to \$350,000 per claim, including loss adjustment expenses. PEP pays a percentage of its contribution to APEEP. APEEP reinsures claim exceeding \$350,000 and provides up to \$2,650,000 per claim.

If losses exhaust PEP's retained earnings, APEEP covers PEP losses up to \$5,000,000 per year, subject to an aggregate of \$10,000,000. Governments can elect additional coverage, from \$3,000,000 to \$13,000,000, General Reinsurance Corporation.

Property Insurance

Prior to January 1, 2009, Travelers reinsures specific losses exceeding \$250,000, and provides up to \$600,000,000 per occurrence. APEEP reinsures members for a specific loss exceeding \$100,000 up to \$250,000 per occurrence, subject to an annual aggregate loss payment. Travelers provide aggregate stop-loss coverage based upon the combined PEP members' total insurable values. If the stop loss is reached by payment of losses between \$100,000 and \$250,000, Travelers will reinsure specific losses exceeding \$100,000 up to their \$600,000,000 per occurrence limit.

On or after January 1, 2009, Travelers reinsures specific losses exceeding \$250,000, and provides up to \$600,000,000 per occurrence. APEEP reinsures members for a specific loss exceeding \$150,000 up to \$250,000 per occurrence, subject to an annual aggregate loss payment. Travelers provide aggregate stop-loss coverage based upon the combined PEP members' total insurable values. If the stop loss is reached by payment of losses between \$150,000 and \$500,000, Travelers will reinsure specific losses exceeding \$150,000 up to their \$600,000,000 per occurrence limit.

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

Cuyahoga County District Board of Health
Cuyahoga County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Financial Position

PEP's financial statements reported the following assets, liabilities and retained earnings at December 31, 2010 and 2009:

	2010	2009
Assets	\$34,952,010	\$36,374,898
Liabilities	(14,320,812)	(15,256,862)
Retained Earnings	\$20,631,198	\$21,118,036

The District's share of unpaid claims collectible in future years is approximately \$82,802. This payable includes the subsequent year's contribution due if the District terminates participation.

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.

Year	Contributions to PEP
2007	\$41,266
2008	39,194
2009	39,010
2010	41,401

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

After completing one year of membership, members may withdraw on each anniversary of the date they joined PEP provided they give 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 budgetary contribution. Withdrawing members have no future obligation to the pool. 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 withdrawal.

The District insures against injuries to employees through the Ohio Bureau of Workers' Compensation. Workers' compensation coverage is provided by the State. The District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs. The System administers and pays all claims.

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Plan Description - The Cuyahoga County District Board of Health 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. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional pension plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional pension and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 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 and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units. Member contribution rates, as set in the Ohio Revised Code, are not to exceed 10 percent. For the year ended December 31, 2010, members in state and local classifications contributed 10.0 percent of covered payroll.

The District's contribution rate for 2010 was 14.0 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The District's contribution allocated to health care for members in the traditional plan was 5.5 percent of covered payroll from January 1 through February 28, 2010 and 5 percent of covered payroll from March 1 through December 31, 2010. The District's contribution allocated to health care for members in the combined plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010. Employer contribution rates are actuarially determined.

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

The District's required contributions for pension obligations (excluding post-employment benefits) for the years ended December 31, 2010, 2009, and 2008, were \$798,785, \$735,697 and \$630,901, respectively. The full amount has been contributed for 2010, 2009, and 2008.

Note 9 - Postemployment Benefits

Ohio Public Employees Retirement System

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

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age-and-service retirees under the traditional 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 mandate, 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.

The District's contributions allocated to fund postemployment benefits for 2010, 2009 and 2008 were \$457,616, \$536,417 and \$630,901, respectively. 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). The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, State and local employers contributed at a rate of 14.0 percent of covered payroll. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The portion of employer contributions allocated to health care for members in the traditional plan was 5.5 percent from January 1 through February 28, 2010 and 5 percent of covered payroll from March 1 through December 31, 2010.

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

The portion of employer contributions allocated to health care members in the combined plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010.

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

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 as of January 1 of each year from 2006 to 2008. These rate increases allowed additional funds to be allocated to the health care plan.

Note 10 – Operating Lease

The District entered into an operating lease with ImagePro, Limited in February 2007, for the purpose of leasing a business color digital copier/printer/fax machine. This is a cancelable lease that is paid quarterly. The District paid \$1,513, \$1,299, \$1,238 and \$1,238 per quarter. For 2010, the District paid total rental costs of \$5,288.

In addition, the District entered into an operating lease with NEOPOST, Inc. in July 2009, for the purpose of leasing a mailing system for 63 months. This is a non cancelable lease that is paid annually. The District paid \$605 and \$2,420 in 2010, for total paid rental costs of \$3,025.

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 11 - Interfund Transfers

Interfund transfers for the year ended December 31, 2010, consisted of the following:

Transfers To	Transfers from General
<i>Major Funds:</i>	
Lead Prevention Program	\$38,074
Public Health Infrastructure	15,444
<i>Major Funds Subtotal</i>	<i>\$53,518</i>
 <i>Nonmajor Governmental Funds:</i>	
Matter of Balance	\$7,235
US EPA Tinkers Creek Wetland Survey	50,496
Aging Grant	9,145
Stream Restoration	3,359
ODNR Tinkers Creek	56,891
<i>Nonmajor Governmental Funds Subtotal</i>	<i>\$127,126</i>
Total	\$180,644

The transfers from the general fund to the major funds for \$53,518 and to the non-major special revenue funds for \$127,126 were made to support programs and projects in those funds.

CUYAHOGA COUNTY BOARD OF HEALTH
 CUYAHOGA COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2010

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY NUMBER</u>	<u>EXPENDITURES</u>
U.S. Department of Health and Human Services			
<i>Passed Through the State Department of Health:</i>			
Breast & Cervical Cancer Project			
09/10 Breast & Cervical Cancer Project	93.283	01810014BC0310	\$137,843
10/11 Breast & Cervical Cancer Project	93.283	01810014BC0411	124,814
Total Breast & Cervical Cancer Project			<u>262,657</u>
Immunization Action Plan			
2009 Immunization Action Plan	93.268	01810012IM0109	31,856
2010 Immunization Action Plan	93.268	01810012IM0310	296,317
Total Immunization Action Plan			<u>328,173</u>
Maternal and Child Health Services Block Grant			
09/10 OPTIONS Regional Referral	93.994	01810011DO0310	5,040
10/11 OPTIONS Regional Referral	93.994	01810011DO0411	2,702
09/10 Child Family Health Services Program	93.994	01810011MC0310	563,073
10/11 Child Family Health Services Program	93.994	01810011MC0411	274,634
Total Maternal and Child Health Services Block Grant			<u>845,449</u>
Maternal and Child Health Services Block Grant			
09/10 OPTIONS Regional Referral	93.236	01810011DO0310	13,441
10/11 OPTIONS Regional Referral	93.236	01810011DO0411	22,066
Total Maternal and Child Health Services Block Grant			<u>35,507</u>
Preventive Health and Health Services Block Grant			
2009 Cardiovascular Health	93.991	01810014CH0209	22,290
2010 Creating Healthy Communities	93.991	01810014CC0110	128,634
2009 Injury Prevention	93.991	01810014IP0209	138
Total Preventive Health and Health Services Block Grant			<u>151,062</u>
Public Health Emergency Preparedness			
09/10 Public Health Emergency Preparedness	93.069	01810012PH0110	4,161,612
10/11 Public Health Emergency Preparedness	93.069	01810012PH0211	185,253
2009/2010 Cities Readiness Initiative (CRI)	93.069	N/A	311,000
2010/2011 Cities Readiness Initiative (CRI)	93.069	N/A	66,291
Total Public Health Emergency Preparedness			<u>4,724,156</u>
<i>Passed Through the National Association of County and City Health Officials</i>			
2008 NACCHO Medical Reserve Corps	93.008	N/A	1,586
			<u>1,586</u>
<i>Passed through the Agency for Toxic Substances and Disease Registry</i>			
09/10 East Cleveland Health & Development Initiative	93.161	N/A	53,835
			<u>53,835</u>
<i>Passed Through the Center for Community Solutions</i>			
10/11 Title X Family Planning Services	93.217	N/A	80,486
			<u>80,486</u>
<i>Passed Through the Council for Economic Opportunities in Greater Cleveland</i>			
ARRA - 09/10 Community Service Block	93.710	N/A	88,120
			<u>88,120</u>
Total U.S. Department of Health and Human Services			6,571,031

(continued)

CUYAHOGA COUNTY BOARD OF HEALTH
 CUYAHOGA COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2010

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY NUMBER</u>	<u>EXPENDITURES</u>
U.S. Department of Housing and Urban Development			
<i>Direct</i>			
Lead-Based Paint Hazard Control in Housing 07/10 Lead-Based Paint Hazard Control In Housing	14.900	N/A	1,433,294 <u>1,433,294</u>
10/13 Healthy Homes Demonstration	14.901	N/A	1,015 <u>1,015</u>
2007/2010 Lead Hazard Reduction	14.905	N/A	2,010,558 <u>2,010,558</u>
Total U.S. Department of Housing and Urban Development			3,444,867
U.S. Environmental Protection Agency			
<i>Passed Through the State Environmental Protection Agency</i>			
09/12 Nonpoint Source Implementation	66.460	C9975500009	22,824 <u>22,824</u>
09/11 Tinkers Creek Wetland Survey	66.461	CD-00E70601-0	78,248 <u>78,248</u>
<i>Passed Through the State Department of Health</i>			
2010 Bathing Beaches	66.472	N/A	23,750 <u>23,750</u>
Total U.S. Environmental Protection Agency			124,822
U.S. Department of Transportation			
<i>Passed through the State Department of Transportation</i>			
09/10 Safe Routes to School	20.205	22468	1,853 <u>1,853</u>
Total U.S. Department of Transportation			1,853
TOTAL FEDERAL AWARDS EXPENDITURES			<u><u>\$10,142,573</u></u>

The accompanying notes are an integral part of this schedule.

Cuyahoga County District Board of Health
Cuyahoga County
Notes to the Federal Awards Expenditures Schedule
For the Year Ended December 31, 2010

Note 1 – Significant Accounting Policies

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

Note 2 – Federal Grants Commingled with State Grants

Cash receipts from the U.S. Department of Health and Human Services are commingled with State grants for the Breast and Cervical Cancer Project, Immunization Action Plan, OPTIONS Regional Referral, and the Child and Family Health Services Program. The District has determined the percentage of federal dollars which constitutes the overall grant awards. The District has applied these percentages to the Schedule to reflect the federal portion of expenditures disbursed during the fiscal period.

Note 3 – Matching Requirements

Certain Federal programs require the District to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The District has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

Note 4 – Subrecipients

The District passes certain federal awards to other governments or not-for-profit agencies (subrecipients). As Note 1 describes, the District reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the District has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

Cuyahoga County District Board of Health
Cuyahoga County
Notes to the Federal Awards Expenditures Schedule
For the Year Ended December 31, 2010

Note 4 – Subrecipients (continued)

Of the federal expenditures presented in the schedule, the District provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Immunization Action Plan	93.268	\$151,104
Maternal & Child Health Services Block	93.994	754,910
Preventive Health and Health Services Block	93.991	44,810
Public Health Emergency Preparedness	93.069	1,833,121
NACCHO Medical Reserve Corps	93.008	1,586
Title X Family Planning Services	93.217	14,334
Community Service Block	93.710	19,429
Lead-Based Paint Hazard Control in Housing	14.900	1,213,871
Lead Hazard Reduction	14.905	1,734,712
Creek Restoration	66.458	255,328
Tinkers Creek Wetland Survey	66.461	62,500
Total Amount Provided to Subrecipients:		<u>\$6,085,705</u>

CFDA – Catalog of Federal Domestic Assistance.

N/A – Not applicable.



Dave Yost • Auditor of State

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

Cuyahoga County District Board of Health
Cuyahoga County
5550 Venture Drive
Parma, Ohio 44130

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 Cuyahoga County District Board of Health, Cuyahoga County, Ohio (the District) as of and for the year ended December 31, 2010, which collectively comprise the District's basic financial statements and have issued our report thereon dated July 8, 2011, wherein we noted the District uses a comprehensive accounting basis other than generally accepted accounting principles. 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 as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

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

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

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2010-01.

The District's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the District's response and, accordingly, we express no opinion on it.

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

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

Dave Yost
Auditor of State

July 8, 2011



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO ITS MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Cuyahoga County District Board of Health
Cuyahoga County
5550 Venture Drive
Parma, Ohio 44130

To the Board of Trustees:

Compliance

We have audited the compliance of the Cuyahoga County District Board of Health, Cuyahoga County, Ohio (the District) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect the District's major federal program for the year ended December 31, 2010. The summary of auditor's results section of the accompanying schedule of findings identifies the District's major federal program. The District's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its major federal program. Our responsibility is to express an opinion on the 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 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 District's compliance with those requirements.

In our opinion, the Cuyahoga County District Board of Health, Cuyahoga County, Ohio, complied, in all material respects, with the requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2010.

Internal Control Over Compliance

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

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

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

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



Dave Yost
Auditor of State

July 8, 2011

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2010**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	Public Health Emergency Preparedness – CFDA #93.069
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 304,277 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY

SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2010
(Continued)

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

FINDING NUMBER 2010-01

Noncompliance – Certification of Availability of Funds

Ohio Rev. Code Section 5705.41 (D)(1) prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

1. **"Then and Now" Certificate** - If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the District can authorize the drawing of a warrant for the payment of the amount due. The District has 30 days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the District.

2. **Blanket Certificate** – Fiscal officers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. **Super Blanket Certificate** – The District may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not extended beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2010
(Continued)**

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

FINDING NUMBER 2010-01 (Continued)

Noncompliance – Certification of Availability of Funds

Twenty-four of 60 transactions tested (40%) were not certified by the fiscal officer at the time the commitment was incurred and there was no evidence that the District followed the aforementioned exceptions. Failure to properly certify the availability of funds can result in overspending funds and negative cash balances.

In addition, three of five super blanket certificates tested (60%) extended beyond the current year. Failure to close out super blanket certificates by year end not only weakens the imposed spending controls over the District's expenditure procedures but is a violation of budgetary law.

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the District's funds exceeding budgetary spending limitations, we recommend that the fiscal officer certify that the funds are or will be available prior to obligation by the District. When prior certification is not possible, "then and now" certification should be used.

We recommend the District certify purchases to which section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The fiscal officer should sign the certification at the time the District incurs a commitment and only when the requirements of 5705.41(D) are satisfied. The fiscal officer should post approved purchase commitments to the proper appropriation code to reduce the available appropriation. In addition, the fiscal officer should close all super blanket certificates at year-end.

Official's Response: The District acknowledges the finding and recommendation from the Auditor of State's Office. The District has changed its procedures in 2011 to certify the availability of funds for all expenditures using a purchase order system. In addition, the Fiscal Officer will revise the procedures to include closing all super blanket certificates at year end.

3. FINDINGS FOR FEDERAL AWARDS

None.

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2010**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2009-01	Certification of Availability of Funds – Ohio Rev. Code Section 5705.41(D)(1). Expenditures were not certified by the fiscal officer at the time the commitment was incurred.	No	Reissued as Schedule of Findings item 2010-01.



Dave Yost • Auditor of State

CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH

CUYAHOGA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 16, 2011**