

Madison County – London City Health District  
Madison County, Ohio

Regular Audit

January 1, 2009, through December 31, 2010

Fiscal Years Audited Under GAGAS: 2010 and 2009



**Balestra, Harr & Scherer, CPAs, Inc.**

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# Dave Yost • Auditor of State

Board of Directors  
Madison County - London City Health District  
306 Lafayette Street  
London, Ohio 43140

We have reviewed the *Independent Auditor's Report* of the Madison County - London City Health District, Madison County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2009 through December 31, 2010. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

May 18, 2011

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Madison County – London City Health District  
Madison County  
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### Independent Auditor's Report

Madison County – London City Health District  
Madison County  
306 Lafayette Street  
London, Ohio 43140

To the Board of Trustees:

We have audited the accompanying financial statements of the Madison County – London City Health District, Madison County, Ohio, (the District), as of and for the years ended December 31, 2010 and 2009. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the District's larger (i.e. major) funds separately. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Governments to reformat their statements. The District has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

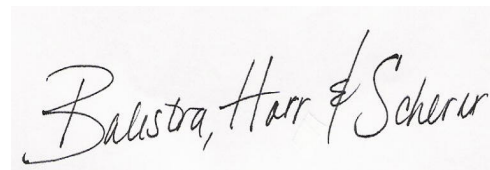
In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2010 and 2009 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Madison County – London City Health District, Madison County, Ohio, as of December 31, 2010 and 2009, or its changes in financial position for the years then ended.

Board of Trustees  
Madison County – London City Health District  
Madison County  
Independent Auditor’s Report

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Madison County – London City Health District, Madison County, Ohio, as of December 31, 2010 and 2009, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The District has not presented Management’s Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 7, 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.

A handwritten signature in cursive script that reads "Balestra, Harr & Scherer". The signature is written in dark ink on a light-colored background.

Balestra, Harr & Scherer, CPAs, Inc.  
April 7, 2011



**Madison County - London City Health District**  
**Madison County**  
*Combined Statement of Cash Receipts, Cash Disbursements and*  
*Changes in Fund Cash Balances*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2010*

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Subdivisions	\$ 635,563	\$ -	\$ 635,563
Federal Awards	-	419,006	419,006
Intergovernmental	109,967	88,574	198,541
Fees	41,090	200,486	241,576
Permits	-	105,529	105,529
Licenses	-	68,177	68,177
Other Receipts	1,243	48,872	50,115
<b>Total Cash Receipts</b>	<b>787,863</b>	<b>930,643</b>	<b>1,718,506</b>
Cash Disbursements:			
Salaries	173,103	722,335	895,438
Supplies	7,589	34,341	41,930
Remittances to State	-	13,065	13,065
Equipment	120	-	120
Contract Services	86,693	6,900	93,593
IAP Immunization	-	754	754
Travel	1,886	16,948	18,834
Transportation	-	3,132	3,132
Services	-	55,516	55,516
Insurance	-	56,834	56,834
Advertising and Printing	1,810	-	1,810
Public Employees' Retirement	26,916	101,321	128,237
Workers' Compensation	3,810	12,369	16,179
Medicare	1,918	10,146	12,064
Other	37,592	157,998	195,590
<b>Total Cash Disbursements</b>	<b>341,437</b>	<b>1,191,658</b>	<b>1,533,095</b>
<b>Total Cash Receipts Over (Under) Cash Disbursements</b>	<b>446,426</b>	<b>(261,015)</b>	<b>185,411</b>
Other Financing Receipts (Disbursements):			
Transfers In	-	255,000	255,000
Advances In	20,000	20,000	40,000
Transfers Out	(255,000)	-	(255,000)
Advances Out	(20,000)	(20,000)	(40,000)
<b>Total Other Financing Receipts (Disbursements)</b>	<b>(255,000)</b>	<b>255,000</b>	<b>-</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements</b>	<b>191,426</b>	<b>(6,015)</b>	<b>185,411</b>
Fund Cash Balances, January 1	296,896	409,696	706,592
Fund Cash Balances, December 31	<u>\$ 488,322</u>	<u>\$ 403,681</u>	<u>\$ 892,003</u>

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

**Madison County - London City Health District**  
**Madison County**  
*Combined Statement of Cash Receipts, Cash Disbursements and*  
*Changes in Fund Cash Balances*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2009*

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Subdivisions	\$ 633,515	\$ -	\$ 633,515
Federal Awards	-	334,828	334,828
Intergovernmental	91,195	118,095	209,290
Fees	36,493	185,123	221,616
Permits	-	37,682	37,682
Licenses	-	72,663	72,663
Other Receipts	30,533	43,232	73,765
<b>Total Cash Receipts</b>	<b>791,736</b>	<b>791,623</b>	<b>1,583,359</b>
Cash Disbursements:			
Salaries	215,840	799,520	1,015,360
Supplies	16,049	43,247	59,296
Remittances to State	-	10,431	10,431
Equipment	1,333	-	1,333
Contract Services	136,386	42,612	178,998
IAP Immunization	-	1,772	1,772
Travel	3,604	26,889	30,493
Transportation	-	4,312	4,312
Insurance	-	24,101	24,101
Advertising and Printing	2,452	-	2,452
Public Employees' Retirement	36,743	107,724	144,467
Workers' Compensation	5,688	18,862	24,550
Medicare	2,294	10,497	12,791
Other	26,621	97,737	124,358
<b>Total Cash Disbursements</b>	<b>447,010</b>	<b>1,187,704</b>	<b>1,634,714</b>
<b>Total Cash Receipts Over (Under) Cash Disbursements</b>	<b>344,726</b>	<b>(396,081)</b>	<b>(51,355)</b>
Other Financing Receipts (Disbursements):			
Transfers In	-	381,000	381,000
Advances In	54,000	54,000	108,000
Transfers Out	(381,000)	-	(381,000)
Advances Out	(54,000)	(54,000)	(108,000)
<b>Total Other Financing Receipts (Disbursements)</b>	<b>(381,000)</b>	<b>381,000</b>	<b>-</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements</b>	<b>(36,274)</b>	<b>(15,081)</b>	<b>(51,355)</b>
Fund Cash Balances, January 1	333,170	424,777	757,947
Fund Cash Balances, December 31	<u>\$ 296,896</u>	<u>\$ 409,696</u>	<u>\$ 706,592</u>

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

Madison County – London City Health District  
Madison County  
*Notes to the Financial Statements*  
*For the Years Ended December 31, 2010 and 2009*

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**Note 1 – Summary of Significant Accounting Policies**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Madison County – London City Health District, Madison County, Ohio (the District) as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. The District was established as a contractual union of the London City Health District with the Madison County Health District. The District operates under Sections 3709.02 and 3709.07, Ohio Revised Code, Ohio Administrative Code, and any programs deemed necessary by the District. The District's services include the recording of certificates of vital statistics, immunization clinics, inspections, public health nursing services, and health-related issues, licenses and permits.

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

**B. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

**C. Cash**

As required by the Ohio Revised Code, the Madison County Treasurer is custodian for the District's cash. The County's cash and investment pool holds the District's assets, valued at the County Treasurer's reported carrying amount.

**D. Fund Accounting**

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

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

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

**Note 1 – Summary of Significant Accounting Policies (Continued)**

2. Special Revenue Funds (Continued)

Women, Infants, and child (WIC) Fund – This is a Federal grant fund which accounts for the money received and disbursed for the Special Supplemental Nutrition Program.

Public Health Nursing (PHN) Fund – This fund receives fees for various services, including providing home nursing services to elderly and homebound persons, immunizations to children and adults, physicals and vision screenings for children, and supplying nursing services to schools.

**E. Budgetary Process**

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

1. Appropriations

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

2. Estimated Resources

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

3. Encumbrances

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

A summary of 2010 and 2009 budgetary activity appears in Note 2.

**F. Property, Plant and Equipment**

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

**G. Accumulated Leave**

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

Madison County – London City Health District  
 Madison County  
*Notes to the Financial Statements*  
 For the Years Ended December 31, 2010 and 2009

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**Note 2 – Budgetary Activity**

Budgetary activity for the years ended December 31, 2010 and 2009 follow:

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 785,867	\$ 787,863	\$ 1,996
Special Revenue	1,082,899	1,185,643	102,744
Total	\$ 1,868,766	\$ 1,973,506	\$ 104,740

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 1,103,077	\$ 596,437	\$ 506,640
Special Revenue	1,328,007	1,191,658	136,349
Total	\$ 2,431,084	\$ 1,788,095	\$ 642,989

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 719,554	\$ 791,736	\$ 72,182
Special Revenue	1,086,410	1,172,623	86,213
Total	\$ 1,805,964	\$ 1,964,359	\$ 158,395

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 1,041,700	\$ 828,010	\$ 213,690
Special Revenue	1,483,362	1,187,704	295,658
Total	\$ 2,525,062	\$ 2,015,714	\$ 509,348

**Note 3 – Intergovernmental Funding**

The County apportions the excess of the District’s appropriations over other estimated receipts among the townships and municipalities composing the District, based on their taxable property valuations. The County withholds the apportioned excess from property tax settlements and distributes it to the District. The financial statements present these amounts as intergovernmental receipts.

The County Commissioners serve as special taxing authority for a special levy outside the ten-mill limitation to provide the District with sufficient funds for health programs. The levy generated \$635,563 in 2010 and \$633,515 in 2009. The collections are reflected as Subdivisions on the financial statements.

Madison County – London City Health District  
Madison County  
*Notes to the Financial Statements*  
*For the Years Ended December 31, 2010 and 2009*

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**Note 4 – Retirement System**

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

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OPERS members contributed 10% of their wages. The District contributed an amount equaling 14% of participants' gross salaries. The District has paid all contributions required through December 31, 2010.

**Note 5 – Risk Management**

Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Property and general liability

Risk Pool Membership

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 Workers' 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. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

*Casualty Coverage*

PEP retains casualty risk up to \$350,000 per occurrence, including loss adjustment expenses. PEP pays a percentage of its contribution to APEEP. APEEP reinsures claims exceeding \$350,000, up to \$2,650,000 for each claim and \$10,000,000 in the aggregate per year. Governments can elect additional coverage, from \$3,000,000 to \$13,000,000, from General Reinsurance Corporation.

If losses exhaust PEP's retained earnings, APEEP provides *excess of funds available* coverage up to \$5,000,000 per year, subject to a per-claim limit of \$10,000,000.

*Property Coverage*

Beginning in 2005, APEEP established a risk-sharing property program. Under the program, Travelers reinsures specific losses exceeding \$500,000 up to \$600 million per occurrence. APEEP reinsures members for specific losses exceeding \$150,000 up to \$500,000 per occurrence, subject to an annual aggregate loss payment. Travelers provide aggregate stop-loss coverage based upon the combined PEP members' to 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.

Madison County – London City Health District  
 Madison County  
*Notes to the Financial Statements*  
 For the Years Ended December 31, 2010 and 2009

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

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 government.

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

*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, 2009 and 2008 (the latest information available):

	2009	2008
Assets	\$36,374,898	\$35,769,535
Liabilities	(15,256,862)	(15,310,206)
Retained Earnings	\$21,118,036	\$20,459,329

At December 31, 2009, respectively, casualty coverage liabilities noted above include approximately \$14.0 million and \$15.2 million of unpaid claims to be billed to approximately 445 member governments in the future, as of December 31, 2009, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. The Health Districts share of these unpaid claims collectible in future years is approximately \$25,000. This payable includes the subsequent year’s contribution due if the Health Districts terminate participation, as described in the last paragraph of this Note.

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.

Contributions to PEP	
2008	\$19,053
2009	19,265
2010	18,304

After completing one year of membership, members may withdraw on each anniversary of the date they joined PEP. They must 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 was incurred or reported prior to the withdrawal.

Madison County – London City Health District  
 Madison County  
*Notes to the Financial Statements*  
 For the Years Ended December 31, 2010 and 2009

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**Note 6 – Contingent Liabilities**

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

**Note 7 – Interfund Activity**

A. Transfers

The following is a summary of the interfund transfers for the years ended December 31, 2010 and 2009.

	2010		2009	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Fund	\$0	\$255,000	\$0	\$381,000
Solid Waste Fund	35,000	0	25,000	0
Water System Fund	35,000	0	35,000	0
Public Health Nursing Fund	175,000	0	230,000	0
Well Child Clinic Fund	10,000	0	7,000	0
Plumbing Fund	0	0	84,000	0
<b>Total</b>	<b>\$255,000</b>	<b>\$255,000</b>	<b>\$381,000</b>	<b>\$381,000</b>

B. Advances

The following is a summary of the interfund advances for the year ended December 31, 2010 and 2009.

	2010		2009	
	Advances In	Advances Out	Advances In	Advances Out
General Fund	\$20,000	\$20,000	\$54,000	\$54,000
Well Child Clinic Fund	20,000	20,000	0	0
Health Grant Fund	0	0	54,000	54,000
<b>Total</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$108,000</b>	<b>\$108,000</b>

Advances from the Well Child Clinic Fund and the Health Grant Fund were for the repayment of an advance from the General Fund.





**Report On Internal Control Over Financial Reporting and On Compliance and Other Matters Required by  
*Government Auditing Standards***

Madison County – London City Health District  
Madison County  
306 Lafayette Street  
London, Ohio 43140

To the Board of Trustees:

We have audited the financial statements of the Madison County – London City Health District, Madison County, Ohio, (the District) as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated April 7, 2011, wherein we noted the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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 opinion 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.

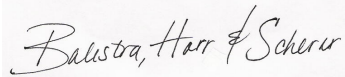
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Board of Trustees  
Madison County – London City Health District  
Report On Internal Control Over Financial Reporting and On Compliance and Other Matters Required by  
*Government Auditing Standards*  
Page 2

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



Balestra, Harr & Scherer, CPAs, Inc.  
April 7, 2011

**MADISON COUNTY – LONDON CITY HEALTH DISTRICT  
MADISON COUNTY  
SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2010 AND DECEMBER 31, 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2008-01	Noncompliance Citation/Significant Deficiency – Interest Allocation	No	Interest earned by the County on the District’s monies was insignificant. Due to materiality, the finding was not reissued.

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# Dave Yost • Auditor of State

**MADISON COUNTY-LONDON CITY HEALTH DISTRICT**

**MADISON 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  
MAY 31, 2011**