



Mary Taylor, CPA  
Auditor of State



**GENERAL HEALTH DISTRICT  
GUERNSEY COUNTY**

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Mary Taylor, CPA  
Auditor of State

General Health District  
Guernsey County  
326 Highland Avenue  
Cambridge, Ohio 43725

To the Board of Health:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS 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. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

*Mary Taylor*

**Mary Taylor, CPA**  
Auditor of State

March 9, 2010

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# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT

General Health District  
Guernsey County  
326 Highland Avenue  
Cambridge, Ohio 43725

To the Board of Health:

We have audited the accompanying financial statements of the General Health District, Guernsey County, Ohio (the District), as of and for the years ended December 31, 2009 and 2008. 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 health districts 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, 2009 and 2008 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2009 and 2008, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the General Health District, Guernsey County, Ohio, as of December 31, 2009 and 2008, 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 March 9, 2010, 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 black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

March 9, 2010



**GENERAL HEALTH DISTRICT  
GUERNSEY 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**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Taxes	\$379,474		\$379,474
Intergovernmental	12,845	\$615,832	628,677
Permits	18,852	94,205	113,057
Fees	116,859	134,094	250,953
Licenses		8,867	8,867
Vital Statistics Fees	62,195		62,195
Contractual Services		3,278	3,278
Medicaid Reimbursements	48,870		48,870
Other	17,181	1,075	18,256
	<u>656,276</u>	<u>857,351</u>	<u>1,513,627</u>
<b>Total Cash Receipts</b>			
	<u>656,276</u>	<u>857,351</u>	<u>1,513,627</u>
<b>Cash Disbursements:</b>			
Current Disbursements:			
Health:			
Salaries	290,069	635,077	925,146
Supplies	33,683	27,276	60,959
Contracts - Services	11,531	18,936	30,467
Travel	4,900	184	5,084
Public Employees Retirement	84,790	49,361	134,151
Worker's Compensation	11,450	8,190	19,640
Hospitalization	133,926		133,926
Medicare Tax	5,419	3,750	9,169
Remittances to State		18,376	18,376
Other	81,390	21,864	103,254
	<u>657,158</u>	<u>783,014</u>	<u>1,440,172</u>
<b>Total Disbursements</b>			
	<u>657,158</u>	<u>783,014</u>	<u>1,440,172</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>(882)</u>	<u>74,337</u>	<u>73,455</u>
	<u>(882)</u>	<u>74,337</u>	<u>73,455</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Advances-In	8,900	8,900	17,800
Advances-Out	(8,900)	(8,900)	(17,800)
	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Financing Receipts/(Disbursements)</b>			
	<u>0</u>	<u>0</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(882)</u>	<u>74,337</u>	<u>73,455</u>
	<u>(882)</u>	<u>74,337</u>	<u>73,455</u>
<b>Fund Cash Balances, January 1</b>	<u>190,749</u>	<u>219,620</u>	<u>410,369</u>
	<u>190,749</u>	<u>219,620</u>	<u>410,369</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$189,867</u></u>	<u><u>\$293,957</u></u>	<u><u>\$483,824</u></u>
	<u><u>\$189,867</u></u>	<u><u>\$293,957</u></u>	<u><u>\$483,824</u></u>
<b>Reserves for Encumbrances, December 31</b>	<u><u>\$34,168</u></u>	<u><u>\$13,190</u></u>	<u><u>\$47,358</u></u>
	<u><u>\$34,168</u></u>	<u><u>\$13,190</u></u>	<u><u>\$47,358</u></u>

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

**GENERAL HEALTH DISTRICT  
GUERNSEY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Taxes	\$368,528		\$368,528
Intergovernmental	29,620	\$537,144	566,764
Permits	18,685	109,245	127,930
Fees	120,512	131,339	251,851
Licenses		10,603	10,603
Vital Statistics Fees	64,187		64,187
Medicaid Reimbursements	39,631		39,631
Other	23,800		23,800
<b>Total Cash Receipts</b>	<u>664,963</u>	<u>788,331</u>	<u>1,453,294</u>
<b>Cash Disbursements:</b>			
Current Disbursements:			
Health:			
Salaries	337,949	618,703	956,652
Supplies	38,904	26,485	65,389
Contracts - Services	2,307	23,340	25,647
Travel	2,400	430	2,830
Public Employees Retirement	96,211	42,510	138,721
Worker's Compensation	15,781	8,780	24,561
Hospitalization	118,649		118,649
Medicare Tax	6,214	3,341	9,555
Remittances to State		20,856	20,856
Other	115,223	16,318	131,541
<b>Total Disbursements</b>	<u>733,638</u>	<u>760,763</u>	<u>1,494,401</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>(68,675)</u>	<u>27,568</u>	<u>(41,107)</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Transfers-In		9,000	9,000
Advances-In	1,247	1,247	2,494
Transfers-Out	(9,000)		(9,000)
Advances-Out	(1,247)	(1,247)	(2,494)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(9,000)</u>	<u>9,000</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(77,675)</u>	<u>36,568</u>	<u>(41,107)</u>
<b>Fund Cash Balances, January 1</b>	<u>268,424</u>	<u>183,052</u>	<u>451,476</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$190,749</u></u>	<u><u>\$219,620</u></u>	<u><u>\$410,369</u></u>
<b>Reserves for Encumbrances, December 31</b>	<u><u>\$32,993</u></u>	<u><u>\$10,666</u></u>	<u><u>\$43,659</u></u>

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

**GENERAL HEALTH DISTRICT  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008**

**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 General Health District, Guernsey County (the District), as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. The District's services include vital statistics, communicable disease investigations, immunization clinics, environmental health services, inspections, public health nursing services and issues health-related 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).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Deposits and Investments**

As required by the Ohio Revised Code, the Guernsey County Treasurer is custodian for the District's deposits. The County's deposit and investment pool holds the District's assets, valued at the 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:

Women, Infants, and Children (WIC) Fund - This is a Federal grant fund that accounts for the Special Supplemental Nutrition Program.

**GENERAL HEALTH DISTRICT  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds (Continued)**

Public Health Infrastructure Grant Fund - This fund receives Federal grant money to address bioterrorism and other public health threats and emergencies at the health department level. This also includes Public Health Emergency Readiness (PHER) 1 and 2 monies for H1N1 (swine flu) activities.

Immunization Action Plan Grant Fund - This fund receives Federal and State grant monies to provide vaccinations to children and adults.

Title X – Family Planning Grant Fund - This fund receives Federal money to provide women's health services.

Women's Health Grant Fund - This fund receives State money to provide women's health services.

**E. Budgetary Process**

The Ohio Revised Code requires the District to budget each fund annually.

**1. Appropriations**

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

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. 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 carried over, and need not be reappropriated.

A summary of 2009 and 2008 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.

**GENERAL HEALTH DISTRICT  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**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.

**2. Budgetary Activity**

Budgetary activity for the years ending December 31, 2009 and 2008 follows:

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$617,310	\$665,176	\$47,866
Special Revenue	707,100	866,251	159,151
Total	\$1,324,410	\$1,531,427	\$207,017

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$775,066	\$700,226	\$74,840
Special Revenue	915,554	805,104	110,450
Total	\$1,690,620	\$1,505,330	\$185,290

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$614,197	\$666,210	\$52,013
Special Revenue	753,770	798,578	44,808
Total	\$1,367,967	\$1,464,788	\$96,821

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$848,434	\$776,878	\$71,556
Special Revenue	929,884	772,676	157,208
Total	\$1,778,318	\$1,549,554	\$228,764

**GENERAL HEALTH DISTRICT  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**3. Intergovernmental and Property Tax Funding**

The District was combined with the City health district in 1949 under Ohio Revised Code Section 3709.07. The City contributes an annual amount to the General Health District for operations. The financial statements present these amounts as intergovernmental receipts.

The County Commissioners serve as a special taxing authority for two half-mill special levies outside the ten-mill limitation to provide the District with sufficient funds for health programs. The levies generated \$379,474 in 2009 and \$368,528 in 2008. The financial statements present these amounts as property taxes.

**4. Retirement System**

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

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OPERS members contributed 10% of their gross salaries and the District contributed an amount equaling 14% of participants' gross salaries. The District has paid all contributions required through December 31, 2009.

**5. Risk Management**

**Commercial Insurance**

The District has obtained commercial insurance for the following risks:

- Errors and omissions.

The District also provides health and life insurance coverage to employees through a private carrier.

**Risk Pool Membership**

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

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

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**GENERAL HEALTH DISTRICT  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**5. Risk Management (Continued)**

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2008, PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

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

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

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2008 and 2007 (the latest information available):

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

At December 31, 2008 and 2007, respectively, the liabilities above include approximately \$13.8 million and \$15.9 million of estimated incurred claims payable. The assets and retained earnings above also include approximately \$12.9 million and \$15.0 million of unpaid claims to be billed to approximately 445 member governments in the future, as of December 31, 2008, and 2007, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. The District's share of these unpaid claims collectible in future years is approximately \$7,000.

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.

<b><u>Contributions to PEP</u></b>	
2008	\$6,199
2009	6,896

**GENERAL HEALTH DISTRICT  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**5. Risk Management (Continued)**

After completing one year of membership, members may withdraw on each anniversary of the date they joined PEP provided they provide written notice to PEP 60 days in advance of the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

**6. Contingent Liabilities**

Amounts grantor agencies pay to the District 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.





# Mary Taylor, CPA

Auditor of State

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

General Health District  
Guernsey County  
326 Highland Avenue  
Cambridge, Ohio 43725

To the Board of Health:

We have audited the financial statements of the General Health District, Guernsey County, Ohio (the District), as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated March 9, 2010, wherein we noted the District prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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 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.

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General Health District  
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Independent Accountants' Report on Internal Control Over  
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Page 2

The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note a certain matter not requiring inclusion in this report that we reported to the District's management in a separate letter dated March 9, 2010.

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

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

March 9, 2010



**Mary Taylor, CPA**  
Auditor of State

**GUERNSEY GENERAL HEALTH DISTRICT**  
**GUERNSEY 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**  
**APRIL 1, 2010**