



Balestra, Harr & Scherer, CPAs, Inc.

Accounting, Auditing and Consulting Services for Federal, State and Local Governments

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LAWRENCE COUNTY DISTRICT BOARD OF HEALTH LAWRENCE COUNTY

REGULAR AUDIT

For the Years Ended December 31, 2011 and 2010
Fiscal Years Audited Under GAGAS: 2011 and 2010



Dave Yost • Auditor of State

Members of the Board
Lawrence County District Board of Health
2122 South Eighth Street
Ironton, Ohio 45638

We have reviewed the *Independent Auditor's Report* of the Lawrence County District Board of Health prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2010 through December 31, 2011. 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 Lawrence County District Board of Health is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

August 30, 2012

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**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE COUNTY, OHIO
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

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Accounting, Auditing and Consulting Services for Federal, State and Local Governments

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Independent Auditor's Report

Members of the Board
Lawrence County District Board of Health
2122 South Eighth Street
Ironton, Ohio 45638

We have audited the accompanying financial statements of Lawrence County District Board of Health, Lawrence County, Ohio, (the District) as of and for the years ended December 31, 2011 and 2010. 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 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, 2011 and 2010 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, 2011 and 2010, 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 as of December 31, 2011 and 2010 and the reserves for encumbrances as of December 31, 2010 of Lawrence County District Board of Health, Lawrence County, Ohio, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 7, during 2011 the District adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2012 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.



Balestra, Harr & Scherer, CPAs, Inc.
June 15, 2012

**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$ 55,422	\$ -	\$ 55,422
Federal Awards	-	356,652	356,652
Taxes	182,323	-	182,323
Licenses, Permits, Fees	28,951	186,560	215,511
Contractual Services	-	25,493	25,493
Other receipts	-	290	290
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	266,696	568,995	835,691
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Salaries	146,156	263,889	410,045
Supplies	15,300	126,776	142,076
Remittances to State	-	6,235	6,235
Equipment	-	29,344	29,344
Travel and Expenses	402	19,811	20,213
Hospitalization	53,466	-	53,466
Advertising and printing	487	-	487
Public employee's retirement	28,893	28,289	57,182
Worker's compensation	18,288	2,106	20,394
Medicare	-	5,213	5,213
Other	1,673	65,351	67,024
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Total Disbursements	264,665	547,014	811,679
	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	2,031	21,981	24,012
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Fund Cash Balances, January 1	50,928	90,579	141,507
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31			
Restricted	-	112,560	112,560
Assigned	512	-	512
Unassigned (Deficit)	52,447	-	52,447
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$ 52,959	\$ 112,560	\$ 165,519
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The notes to the financial statements are an integral part of this statement.

**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE 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**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$ 45,635	\$ -	\$ 45,635
Federal Awards	-	492,032	492,032
Taxes	171,733	-	171,733
Licenses, Permits, Fees	20,490	150,752	171,242
Total Cash Receipts	<u>237,858</u>	<u>642,784</u>	<u>880,642</u>
Cash Disbursements:			
Salaries	112,347	321,191	433,538
Supplies	16,486	118,937	135,423
Remittances to State	-	5,909	5,909
Equipment	-	61,627	61,627
Travel and Expenses	-	15,248	15,248
Hospitalization	51,441	-	51,441
Advertising and printing	195	-	195
Public employee's retirement	25,768	34,814	60,582
Worker's compensation	13,044	30,947	43,991
Medicare	-	5,565	5,565
Other	14,484	120,715	135,199
Total Disbursements	<u>233,765</u>	<u>714,953</u>	<u>948,718</u>
Total Receipts Over/(Under) Disbursements	<u>4,093</u>	<u>(72,169)</u>	<u>(68,076)</u>
Other Financing Receipts/(Disbursements):			
Transfers-In	-	525	525
Transfers-Out	(525)	-	(525)
Total Other Financing Receipts/(Disbursements)	<u>(525)</u>	<u>525</u>	<u>-</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>3,568</u>	<u>(71,644)</u>	<u>(68,076)</u>
Fund Cash Balances, January 1	47,360	162,223	209,583
Fund Cash Balances, December 31	<u>\$ 50,928</u>	<u>\$ 90,579</u>	<u>\$ 141,507</u>
Reserves for Encumbrances, December 31	<u>\$ 156</u>	<u>\$ 2,505</u>	<u>\$ 2,661</u>

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

**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR YEARS ENDED DECEMBER 31, 2011 AND 2010**

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 District Board of Health, Lawrence 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 communicable disease investigations, immunization clinics, 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. Basis of Accounting

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements basis of accounting. 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 prescribed or permitted by the Auditor of State.

C. Cash

As required by the Ohio Revised Code, the Lawrence County Treasurer is custodian for the District's cash. The District'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 type:

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 trusts or for capital projects) that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Funds:

Public Health Infrastructure Fund – This fund receives federal grant monies to assist the District in preparing for public health emergencies.

Child and Family Services Fund – This fund receives grant monies from the state to provide health services such as family planning, prenatal services and child health exams to clients who do not have access to adequate health care.

**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR YEARS ENDED DECEMBER 31, 2011 AND 2010**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure and amendment thereto. 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 commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

F. Fund Balance

For December 31, 2011 fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

The Board can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Board amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned*

**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR YEARS ENDED DECEMBER 31, 2011 AND 2010**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

amounts represent intended uses established by the Board or a District official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. 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.

H. Accumulated Leave

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

2. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2011 follows:

2011 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$273,736	\$266,696	(\$7,040)
Special Revenue	540,202	568,995	28,793
Total	<u>\$813,938</u>	<u>\$835,691</u>	<u>\$21,753</u>

2011 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$273,737	\$265,177	\$8,560
Special Revenue	547,014	547,014	-
Total	<u>\$820,751</u>	<u>\$812,191</u>	<u>\$8,560</u>

**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR YEARS ENDED DECEMBER 31, 2011 AND 2010**

2. BUDGETARY ACTIVITY (Continued)

Budgetary activity for the year ending December 31, 2010 follows:

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$249,856	\$237,858	(\$11,998)
Special Revenue	760,836	643,309	(117,527)
Total	\$1,010,692	\$881,167	(129,525)

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$249,856	\$234,446	\$15,410
Special Revenue	760,536	717,458	43,078
Total	\$1,010,392	\$951,904	\$58,488

3. PROPERTY TAXES

The County Commissioners serve as a special taxing authority for a levy within the ten-mill limitation to provide the District with sufficient funds for health programs. The levy generated \$182,323 and \$171,733 in 2011 and 2010, respectively. The financial statement presents this amount as 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 retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2011 and 2010, OPERS members contributed 10.0 percent of their gross salaries. The District contributed an amount equal to 14.0 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2011.

5. RISK MANAGEMENT

The Lawrence County Commissioners maintain comprehensive insurance coverage with private carriers for real property, building contents and vehicles (Buckeye Joint-County Self-Insurance Council). Vehicle policies include liability coverage for bodily injury and property damage. Real property contents are 90% coinsured. The District is covered by these policies.

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 any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR YEARS ENDED DECEMBER 31, 2011 AND 2010**

7. CHANGE IN ACCOUNTING PRINCIPLE AND FUND BALANCES

For fiscal year 2011, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on the fund balance for the fund types are presented below for December 31, 2011:

Fund Balances	General fund	Special Revenue Funds	Total Governmental Funds
Restricted for:			
Health Services	\$ -	\$ 112,560	\$ 112,560
Total Restricted	<u>-</u>	<u>112,560</u>	<u>112,560</u>
Assigned for:			
General Purposes	512	-	512
Total Assigned	<u>512</u>	<u>-</u>	<u>512</u>
Unassigned (Deficit)	<u>52,447</u>	<u>-</u>	<u>52,447</u>
Total Fund Balances	<u>\$ 52,959</u>	<u>\$ 112,560</u>	<u>\$ 165,519</u>

8. INTERFUND ACTIVITY

Transfers made during the year ended December 31, 2010 were as follows:

	Transfers Out	Transfers In
General Fund	\$ 525	\$ -
Special Revenue Funds:		
Public Health Nursing	-	525
Total Special Revenue Funds	<u>\$ 525</u>	<u>\$ 525</u>



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

Members of the Board
Lawrence County District Board of Health
2122 South Eighth Street
Ironton, Ohio 45638

We have audited the financial statements of Lawrence County District Board of Health, Lawrence County, Ohio, (the District), as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated June 15, 2012 wherein we noted that the District followed accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America and that the District implemented Governmental Accounting Standards Board Statement No. 54 during 2011. 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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. We consider finding 2011-001 described in the accompanying schedule of findings to be a material weakness.

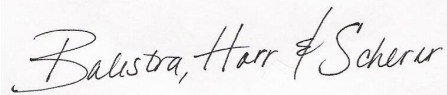
Compliance and Other Matters

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*.

We did note certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated June 15, 2012.

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 District Board of Health, and others within the District. We intend it for no one other than these specified parties.



Balestra, Harr & Scherer, CPAs, Inc.
June 15, 2012

**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE COUNTY, OHIO**

**SCHEDULE OF AUDIT FINDINGS AND RESPONSES
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

FINDING NUMBER 2011-001

Material Weakness – Financial Accounting and Reporting

Receipts of Special Revenue federal grant revenue were noted to be overstated by a material amount in the Tobacco Prevention Fund. The District had received \$25,493 for providing a contracted service in 2011. The funds were reclassified to the Contractual Services line item. The District was also recording refunds of grant money as expenditures as opposed to a reduction of revenue. Recording the refund as an expense overstates the expenses and revenues. The amounts that were recorded as expenses were \$43,596 and \$28,546 in 2010 and 2011, respectively. The District was recording certain tax receipts in the net amount instead of in the gross amount. General fund revenues and expenses were understated by \$5,585 and \$6,616 in 2010 and 2011, respectively.

The aforementioned error was the result of a lack of internal control over financial reporting.

The District should ensure that all revenues are correctly posted to the accounting system to avoid misstatements to the financial statements.

Client Response:

In the future revenues will be correctly posted to the accounting system. All tax receipts will be recorded in the gross amount instead of the net amount.



Dave Yost • Auditor of State

LAWRENCE COUNTY DISTRICT BOARD OF HEALTH

LAWRENCE 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
SEPTEMBER 13, 2012