

**SUMMIT COUNTY GENERAL HEALTH DISTRICT**

**AUDIT REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2008**





Mary Taylor, CPA  
Auditor of State

Board of Health  
Summit County General Health District  
1100 Graham Road Circle  
Stow, Ohio 44224

We have reviewed the *Independent Auditor's Report* of the Summit County General Health District, prepared by James G. Zupka, CPA, Inc., for the audit period January 1, 2008 through December 31, 2008. 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.

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 Summit County General Health District is responsible for compliance with these laws and regulations.

*Mary Taylor*

Mary Taylor, CPA  
Auditor of State

April 21, 2009

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**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
AUDIT REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2008**

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**JAMES G. ZUPKA, C.P.A., INC.**  
*Certified Public Accountants*  
*5240 East 98<sup>th</sup> Street*  
*Garfield Hts., Ohio 44125*

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(216) 475 - 6136

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**INDEPENDENT AUDITOR'S REPORT**

Board of Health  
Summit County General Health District  
Summit County  
1100 Graham Road Circle  
Stow, Ohio 44224

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Summit County General Health District, Ohio (the Health District) as of and for the year ended December 31, 2008, which collectively comprise the Health District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Summit County General Health District, Ohio'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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about 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 that our audit provides a reasonable basis for our opinions.

As discussed in Note 2, the accompanying financial statements and notes follow the modified 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 modified cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Summit County General Health District, Ohio, as of December 31, 2008, and the respective changes in modified cash financial position and the respective budgetary comparison for the General Fund, the Women, Infants, and Children Fund, the Child and Family Services Health Fund, and the Pandemic Flu At-Risk Populations Fund, thereof for the year then ended in conformity with the basis of accounting described in Note 2.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 2, 2009, on our consideration of the Summit County General Health District, Ohio's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

The management's discussion and analysis on pages 3 through 8 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Summit County General Health District, Ohio's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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 of the Summit County General Health District, Ohio. The Schedule of Expenditures of Federal Awards has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

  
James G. Zupka, CPA, Inc.  
Certified Public Accountants

March 2, 2009

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(Unaudited)**

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The discussion and analysis of the Summit County General Health District's (the Health District) financial performance provides an overall review of the Health District's financial activities for the year ended December 31, 2008, within the limitations of the Health District's modified cash basis of accounting. The intent of this discussion and analysis is to look at the Health District's financial performance as a whole. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the Health District's financial performance.

**Financial Highlights**

Key financial highlights for the year 2008 are as follows:

- The assets of the Health District exceeded liabilities at the close of the year ended December 31, 2008 by \$1,782,928 (net assets). Of this amount, \$1,243,508 may be used to meet the Health District's ongoing obligations to citizens and creditors.
- The Health District's total net assets increased by \$430,722. This increase is mainly attributable to the improved timing of various grant reimbursements.
- Program specific receipts in the form of charges for services and operating grants and contributions comprise 65 percent of the Health District's receipts. General receipts in the form of property taxes and unrestricted grants make up the other 35 percent.
- The Health District had \$8.3 million in expenses related to governmental activities in 2008. Only \$5.7 million of these expenses were offset by program specific charges and operating grants and contributions. General revenues (primarily taxes) of \$3 million, together with assets on hand at the beginning of the year, were adequate to provide for these programs.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$1.6 million or 28 percent of total General Fund expenditures.

**Using the Basic Financial Statements**

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

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

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(Unaudited)**

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

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

**Basis of Accounting**

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

As a result of using the modified 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 in the use of the modified cash basis of accounting.

**Reporting the Health District as a Whole**

The statement of net assets and the statement of activities reflect how the Health District did financially during 2008, within the limitations of the modified cash basis of accounting. The Statement of Net Assets - Modified Cash Basis, presents the cash balances of the governmental activities of the Health District at year end. The Statement of Activities - Modified Cash Basis, compares disbursements with program receipts for each government activity. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of disbursements with program receipts identifies how each governmental function draws from the Health District's general receipts.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(Unaudited)**

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

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

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

**Fund Financial Statements**

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

*Governmental Funds* - The Health District's activities are reported in governmental funds. The governmental fund financial statements provide a detailed short-term view of the Health District's governmental operations and the health services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Health District's health programs. The Health District's significant governmental funds are presented on the financial statements in separate columns. The information for 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 Health District's major governmental funds are the General Fund, the Women, Infants, and Children Fund, the Child and Family Health Services Fund, and the Pandemic Flu/At-Risk Populations Fund.

**The Health District as a Whole**

Table 1 provides a summary of the Health District's net assets for 2008 compared to 2007 on a modified cash basis.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(Unaudited)**

**Table 1 Net Assets**

	Governmental Activities	
	2008	2007
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$ 1,782,928	\$ 1,353,191
<b>Total Assets</b>	<u>1,782,928</u>	<u>1,353,191</u>
<b>Liabilities</b>		
Interfund Payable	0	985
<b>Total Liabilities</b>	<u>0</u>	<u>985</u>
<b>Net Assets</b>		
Restricted for Other Purposes	539,420	290,830
Unrestricted	1,243,508	1,061,376
<b>Total Net Assets</b>	<u>\$ 1,782,928</u>	<u>\$ 1,352,206</u>

As mentioned previously, net assets increased \$430,722. The increase is due primarily to improved timing of reimbursement for various federal grants.

Table 2 reflects the changes in net assets in 2008.

**Table 2 - Changes in Net Assets**

	Governmental Activities	
	2008	2007
<b>Receipts</b>		
Program Cash Receipts:		
Charges for Services	\$ 2,779,710	\$ 2,569,059
Operating Grants and Contributions	2,911,990	2,973,586
Total Program Cash Receipts	<u>5,691,700</u>	<u>5,542,645</u>
General Receipts:		
Property Taxes	2,929,860	2,872,412
State Subsidy	87,248	92,208
Miscellaneous	58,571	67,930
Total General Receipts	<u>3,075,679</u>	<u>3,032,550</u>
<b>Total Receipts</b>	<u>8,767,379</u>	<u>8,575,195</u>
<b>Disbursements</b>		
Environmental Health	1,666,066	1,616,975
Nursing Services	4,405,587	4,272,323
Policy and Planning	1,033,500	1,195,692
Administration	1,231,504	1,255,989
<b>Total Disbursements</b>	<u>8,336,657</u>	<u>8,340,979</u>
Increase/Decrease in Net Assets	430,722	234,216
Net Assets January 1, 2008	<u>1,352,206</u>	<u>1,117,990</u>
Net Assets December 31, 2008	<u>\$ 1,782,928</u>	<u>\$ 1,352,206</u>

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(Unaudited)**

In 2008, 35 percent of the Health District's total receipts were from general receipts, consisting mainly of property taxes. Program receipts accounted for 65 percent of the Health District's total receipts in year 2008. These receipts consist primarily of charges for services for birth and death certificates, food service licenses, trailer park, swimming pools and spas, water system permits, clinic fees, and state and federal operating grants and donations.

**Governmental Activities**

In the Statement of Activities - Modified Cash Basis, the first column lists the major services provided by the Health District. The next column identifies the costs of providing these services. The major program disbursements for governmental activities are for nursing services which account for 53 percent of all governmental disbursements. The next two columns of the Statement entitled Program Receipts identify amounts paid by people who are directly charged for the service and grants received by the Health District that must be used to provide a specific service. The net Receipt (Disbursement) column compares the program receipts to the cost of the service. This "net cost" amount represents the cost of the service being paid from money provided by local townships and municipalities, taxpayers and state subsidies. These net costs are paid from the general receipts which are presented at the bottom of the Statement. A comparison between the total cost of services and the net cost is presented in Table 3.

**Table 3 - Governmental Activities**

	<u>Total Cost of Services 2008</u>	<u>Total Cost of Services 2007</u>	<u>Net Cost of 2008</u>	<u>Net Cost of 2007</u>
Environmental Health	\$ 1,666,066	\$ 1,616,975	\$ 345,455	\$ 342,001
Nursing Services	4,405,587	4,272,323	1,074,573	983,708
Policy and Planning	1,033,500	1,195,692	274,600	497,873
Administration	<u>1,231,504</u>	<u>1,255,989</u>	<u>950,329</u>	<u>974,752</u>
Total Distribution	<u>\$ 8,336,657</u>	<u>\$ 8,340,979</u>	<u>\$ 2,644,957</u>	<u>\$ 2,798,334</u>

The Health District has tried to limit its dependence upon property taxes and local subsidies by actively pursuing Federal grants and charging rates for services that are closely related to costs. Only 32 percent of health costs are supported through property taxes, unrestricted grants, and other general receipts.

**The Health District's Funds**

The governmental funds had total receipts of \$8,767,379 and disbursements of \$8,336,657. The governmental funds had an increase in the cash balance of \$430,722.

The fund balance of the General Fund increased \$182,047 to \$1,618,510 at year-end. This represents approximately 28 percent of annual disbursements. Combined, federal and state grant fund balances increased a total of \$248,675, due to improved timing of reimbursements from various grantors.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(Unaudited)**

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**General Fund Budgeting Highlights**

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

During the course of 2008, the Health District amended its appropriations and the budgetary statement reflects both the original and final appropriated amounts. The slight increase between the original and the final estimated receipts is attributable to the addition of several small local grants that were awarded during the year. Negative variances between budgeted and actual receipts are primarily due to less than anticipated volume in fee based programs. The favorable variance between the final budgeted disbursements and actual disbursements is mainly the result of staff vacancies and efforts to reduce costs to offset less than anticipated revenues.

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

This financial report is designed to provide our citizens, taxpayers, and providers with a general overview of the Health District's finances and to reflect the Health District's accountability for the money it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Heather Pierce, Fiscal Administrator, Summit County General Health District, 1100 Graham Road Circle, Stow, Ohio 44224.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
STATEMENT OF NET ASSETS - MODIFIED CASH BASIS  
DECEMBER 31, 2008**

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	<u>Governmental Activities</u>
<b><u>Assets</u></b>	
Equity in Pooled Cash and Cash Equivalents	<u>\$ 1,782,928</u>
<b>Total Assets</b>	<u>1,782,928</u>
<b><u>Liabilities</u></b>	
<b>Total Liabilities</b>	<u>0</u>
<b><u>Net Assets</u></b>	
Restricted for:	
Other Purposes	539,420
Unrestricted	<u>1,243,508</u>
<b>Total Net Assets</b>	<u>\$ 1,782,928</u>

See accompanying notes to the basic financial statements.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Cash</u>	<u>Program Cash Receipts</u>		Net (Disbursements)
	<u>Disbursements</u>	<u>Charges</u>	<u>Operating</u>	Receipts and Changes
		<u>for Services</u>	<u>Grants and</u>	in Net Assets
		<u>and Sales</u>	<u>Contributions</u>	Total
<b><u>Governmental Activities</u></b>				<u>Governmental</u>
				<u>Activities</u>
Environmental Health	\$ 1,666,066	\$ 1,320,611	\$ 0	\$ (345,455)
Nursing Services	4,405,587	1,182,924	2,148,090	(1,074,573)
Policy and Planning	1,033,500	0	758,900	(274,600)
Administration	<u>1,231,504</u>	<u>276,175</u>	<u>5,000</u>	<u>(950,329)</u>
<b>Total Governmental Activities</b>	<b><u>\$ 8,336,657</u></b>	<b><u>\$ 2,779,710</u></b>	<b><u>\$ 2,911,990</u></b>	<b><u>(2,644,957)</u></b>
<b><u>General Receipts</u></b>				
				2,929,860
Property Taxes				87,248
State Subsidy				<u>58,571</u>
Miscellaneous				<u>3,075,679</u>
<b>Total General Receipts</b>				<b><u>430,722</u></b>
Change in Net Assets				1,352,206
Net Assets - Beginning of Year				<b><u>\$ 1,782,928</u></b>
<b>Net Assets - End of Year</b>				

See accompanying notes to the basic financial statements.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES -  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2008**

	<u>General</u>	<u>Women, Infants, and Children</u>	<u>Child and Family Health Services</u>	<u>Pandemic Flu/At-Risk Populations</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b><u>Assets</u></b>						
Equity in Pooled Cash and Cash Equivalents	\$ 1,243,510	\$ 5,533	\$ 28,532	\$ 201,207	\$ 304,146	\$ 1,782,928
Interfund Receivable	<u>375,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>375,000</u>
<b>Total Assets</b>	<b><u>\$ 1,618,510</u></b>	<b><u>\$ 5,533</u></b>	<b><u>\$ 28,532</u></b>	<b><u>\$ 201,207</u></b>	<b><u>\$ 304,146</u></b>	<b><u>\$ 2,157,928</u></b>
<b><u>Liabilities and Fund Balances</u></b>						
<b><u>Liabilities</u></b>						
Interfund Payable	<u>\$ 0</u>	<u>115,000</u>	<u>78,500</u>	<u>3,000</u>	<u>178,500</u>	<u>375,000</u>
<b>Total Liabilities</b>	<b><u>0</u></b>	<b><u>115,000</u></b>	<b><u>78,500</u></b>	<b><u>3,000</u></b>	<b><u>178,500</u></b>	<b><u>375,000</u></b>
<b><u>Fund Balances</u></b>						
Reserved:						
Reserved for Encumbrances	45,597	0	0	0	0	45,597
Unreserved:						
Undesignated (Deficit), Reported in:						
General Fund	1,572,913	0	0	0	0	1,572,913
Special Revenue Funds	<u>0</u>	<u>(109,467)</u>	<u>(49,968)</u>	<u>198,207</u>	<u>125,646</u>	<u>164,418</u>
<b>Total Fund Balances</b>	<b><u>1,618,510</u></b>	<b><u>(109,467)</u></b>	<b><u>(49,968)</u></b>	<b><u>198,207</u></b>	<b><u>125,646</u></b>	<b><u>1,782,928</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 1,618,510</u></b>	<b><u>\$ 5,533</u></b>	<b><u>\$ 28,532</u></b>	<b><u>\$ 201,207</u></b>	<b><u>\$ 304,146</u></b>	<b><u>\$ 2,157,928</u></b>

See accompanying notes to the basic financial statements.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
MODIFIED CASH BASIS FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>General</u>	<u>Women, Infants, and Children</u>	<u>Child and Family Health Services</u>	<u>Pandemic Flu/At-Risk Populations</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Receipts</b>						
Property and Other Local Taxes	\$ 2,929,860	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,929,860
Charges for Services	1,607,391	0	0	0	39,476	1,646,867
Licenses, Permits, and Fees	1,158,705	0	0	0	13,616	1,172,321
Intergovernmental	143,574	475,217	486,687	200,000	1,631,578	2,937,056
Other	81,275	0	0	0	0	81,275
<b>Total Receipts</b>	<u>5,920,805</u>	<u>475,217</u>	<u>486,687</u>	<u>200,000</u>	<u>1,684,670</u>	<u>8,767,379</u>
<b>Disbursements</b>						
Environmental Health	1,650,367	0	0	0	15,699	1,666,066
Nursing Services	2,252,979	480,824	645,621	0	1,026,163	4,405,587
Policy and Planning	576,411	0	0	1,793	455,296	1,033,500
Administration	1,231,504	0	0	0	0	1,231,504
<b>Total Disbursements</b>	<u>5,711,261</u>	<u>480,824</u>	<u>645,621</u>	<u>1,793</u>	<u>1,497,158</u>	<u>8,336,657</u>
Excess of Receipts Over (Under) Disbursements	<u>209,544</u>	<u>(5,607)</u>	<u>(158,934)</u>	<u>198,207</u>	<u>187,512</u>	<u>430,722</u>
<b>Other Financing Sources (Uses)</b>						
Transfers In	24,732	0	0	0	52,229	76,961
Transfers Out	(52,229)	0	0	0	(24,732)	(76,961)
<b>Total Other Financing Sources (Uses)</b>	<u>(27,497)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,497</u>	<u>0</u>
Net Change in Fund Balances	182,047	(5,607)	(158,934)	198,207	215,009	430,722
Fund Balances - Beginning of Year	<u>1,436,463</u>	<u>(103,860)</u>	<u>108,966</u>	<u>0</u>	<u>(89,363)</u>	<u>1,352,206</u>
<b>Fund Balances - End of Year</b>	<u>\$ 1,618,510</u>	<u>\$ (109,467)</u>	<u>\$ (49,968)</u>	<u>\$ 198,207</u>	<u>\$ 125,646</u>	<u>\$ 1,782,928</u>

See accompanying notes to the basic financial statements.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-  
BUDGET AND ACTUAL - BUDGET BASIS  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b><u>Receipts</u></b>				
Property and Other Local Taxes	\$ 2,929,860	\$ 2,929,860	\$ 2,929,860	\$ 0
Charges for Services	1,646,745	1,646,745	1,607,391	(39,354)
Licenses, Permits, and Fees	1,348,326	1,348,326	1,158,705	(189,621)
Intergovernmental	80,000	146,000	143,574	(2,426)
Other	<u>0</u>	<u>0</u>	<u>81,275</u>	<u>81,275</u>
<b>Total Receipts</b>	<u>6,004,931</u>	<u>6,070,931</u>	<u>5,920,805</u>	<u>(150,126)</u>
<b><u>Disbursements</u></b>				
Current:				
Environmental Health	1,896,667	1,896,667	1,682,367	214,300
Nursing Services	2,301,473	2,302,473	2,266,226	36,247
Policy and Planning	579,202	644,202	576,411	67,791
Administration	<u>1,227,589</u>	<u>1,200,121</u>	<u>1,231,854</u>	<u>(31,733)</u>
<b>Total Disbursements</b>	<u>6,004,931</u>	<u>6,043,463</u>	<u>5,756,858</u>	<u>286,605</u>
Excess of Receipts Over Disbursements	<u>0</u>	<u>27,468</u>	<u>163,947</u>	<u>136,479</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	0	24,732	24,732	0
Transfers Out	0	(52,287)	(52,229)	58
Advances In	0	375,087	375,087	0
Advances Out	<u>0</u>	<u>(375,000)</u>	<u>(375,000)</u>	<u>0</u>
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>(27,468)</u>	<u>(27,410)</u>	<u>58</u>
Net Change in Fund Balance	0	0	136,537	136,537
Fund Balance - Beginning of Year	<u>1,061,376</u>	<u>1,061,376</u>	<u>1,061,376</u>	<u>0</u>
<b>Fund Balance - End of Year</b>	<u>\$ 1,061,376</u>	<u>\$ 1,061,376</u>	<u>\$ 1,197,913</u>	<u>\$ 136,537</u>

See accompanying notes to the basic financial statements.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-  
BUDGET AND ACTUAL - BUDGET BASIS  
WOMEN, INFANTS, AND CHILDREN FUND  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b><u>Receipts</u></b>				
Intergovernmental	\$ 475,217	\$ 969,890	\$ 475,217	\$ (494,673)
<b>Total Receipts</b>	<u>475,217</u>	<u>969,890</u>	<u>475,217</u>	<u>(494,673)</u>
<b><u>Disbursements</u></b>				
Current:				
Nursing Services	<u>371,357</u>	<u>866,030</u>	<u>480,824</u>	<u>385,206</u>
<b>Total Disbursements</b>	<u>371,357</u>	<u>866,030</u>	<u>480,824</u>	<u>385,206</u>
Excess of Receipts Over (Under) Disbursements	<u>103,860</u>	<u>103,860</u>	<u>(5,607)</u>	<u>(109,467)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	115,000	115,000
Advances Out	<u>(105,000)</u>	<u>(105,000)</u>	<u>(105,000)</u>	<u>0</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(105,000)</u>	<u>(105,000)</u>	<u>10,000</u>	<u>115,000</u>
Net Change in Fund Balance	(1,140)	(1,140)	4,393	5,533
Fund Balance - Beginning of Year	<u>1,140</u>	<u>1,140</u>	<u>1,140</u>	<u>0</u>
<b>Fund Balance - End of Year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,533</u>	<u>\$ 5,533</u>

See accompanying notes to the basic financial statements.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-  
BUDGET AND ACTUAL - BUDGET BASIS  
CHILD AND FAMILY HEALTH SERVICES FUND  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
<b><u>Receipts</u></b>				
Intergovernmental	\$ 329,349	\$ 958,698	\$ 486,687	\$ (472,011)
<b>Total Receipts</b>	<u>329,349</u>	<u>958,698</u>	<u>486,687</u>	<u>(472,011)</u>
<b><u>Total Disbursements</u></b>				
Current:				
Nursing Services	<u>438,315</u>	<u>1,067,664</u>	<u>645,621</u>	<u>422,043</u>
<b>Total Disbursements</b>	<u>438,315</u>	<u>1,067,664</u>	<u>645,621</u>	<u>422,043</u>
Excess of Receipts Over Disbursements	<u>(108,966)</u>	<u>(108,966)</u>	<u>(158,934)</u>	<u>(49,968)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	78,500	78,500
Advances Out	<u>(41,000)</u>	<u>(41,000)</u>	<u>(41,000)</u>	<u>0</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(41,000)</u>	<u>(41,000)</u>	<u>37,500</u>	<u>78,500</u>
Net Change in Fund Balance	<u>(149,966)</u>	<u>(149,966)</u>	<u>(121,434)</u>	<u>28,532</u>
Fund Balance - Beginning of Year	<u>149,966</u>	<u>149,966</u>	<u>149,966</u>	<u>0</u>
<b>Fund Balance - End of Year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 28,532</u>	<u>\$ 28,532</u>

See accompanying notes to the basic financial statements.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-  
BUDGET AND ACTUAL - BUDGET BASIS  
PANDEMIC FLU/AT-RISK POPULATION FUND  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
<b><u>Receipts</u></b>				
Intergovernmental	\$ 500,000	\$ 500,000	\$ 200,000	\$ (300,000)
<b>Total Receipts</b>	<u>500,000</u>	<u>500,000</u>	<u>200,000</u>	<u>(300,000)</u>
<b><u>Total Disbursements</u></b>				
Current:				
Policy and Planning	<u>500,000</u>	<u>500,000</u>	<u>1,793</u>	<u>498,207</u>
<b>Total Disbursements</b>	<u>500,000</u>	<u>500,000</u>	<u>1,793</u>	<u>498,207</u>
Excess of Receipts Over Disbursements	<u>0</u>	<u>0</u>	<u>198,207</u>	<u>198,207</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>201,207</u>	<u>201,207</u>
Fund Balance - Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance - End of Year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 201,207</u>	<u>\$ 201,207</u>

See accompanying notes to the basic financial statements.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

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**NOTE 1: REPORTING ENTITY**

The Summit County General Health District (the Health District) serves as a policy-making body with authority to adopt rules and regulations. The Health District is directed by an appointed fourteen-member board and a Health Commissioner.

The Health District (1) adopts regulations as necessary for the prevention of disease and the promotion of public health, (2) holds hearings on public health matters, (3) cooperates with other health agencies and citizens' groups to promote community health programs, and (4) informs and educates the community on public health matters.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As discussed further in Note 2C, these financial statements are presented on a modified cash basis of accounting. This modified 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 modified 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 modified cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails. Following are the more significant of the Health District's accounting policies.

**A. Basis of Presentation**

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

**Government-Wide Financial Statements**

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

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(CONTINUED)**

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NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

A. **Basis of Presentation** (Continued)

***Government-Wide Financial Statements*** (Continued)

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

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

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

***Fund Financial Statements***

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

B. **Fund Accounting**

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

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(CONTINUED)**

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NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**B. Fund Accounting** (Continued)

**Governmental Funds**

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

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

*Special Revenue Funds* - These funds are used to account for proceeds from specific sources that are restricted to expenditure for specific purposes. The Health District has the following major Special Revenue funds:

Women, Infants, and Children Fund – This fund receives proceeds from a federal grant to provide nutritional assistance to qualified women, infants, and children.

Child and Family Health Services Fund – This fund receives proceeds from a federal grant directed at improving and maintaining the health status of women and children by providing support for development of health services standards and guidelines, training, data and planning systems.

Pandemic Flu/At-Risk Populations Fund - This fund receives proceeds from the federal government for pandemic influenza planning specifically related to the identification and treatment of certain at-risk populations.

**C. Basis of Accounting**

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

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(CONTINUED)**

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NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

C. **Basis of Accounting** (Continued)

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

D. **Budgetary Process**

Ohio Revised Code requires that all funds be budgeted and appropriated annually. The appropriations resolution is the Health District's authorization to spend resources and sets annual limits on cash disbursements plus encumbrances at the level of control selected by the Board of Health. Budgetary expenditures must not exceed at the fund, department, or object level and appropriations may not exceed estimated resources. The Board of Health must approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the appropriation measures. Unencumbered appropriations lapse at year end.

Appropriations resolutions are 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 Board of Health during the year.

E. **Cash and Investments**

The Summit County Fiscal Officer is the custodian for the Health District's cash and investments. The County's cash and investment pool holds the Health District's cash and investments, which are reported at the County Fiscal Officer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the County by contacting Dan Hawke, Deputy Fiscal Officer of Finance, County of Summit, 175 South Main Street, Akron, Ohio 44308-1306, (330) 643-2878.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(CONTINUED)**

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NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**F. Restricted Assets**

Assets are reported as restricted when there are limitations imposed on their use through external restriction imposed by creditors, grantors, or laws, or regulations of other governments.

**G. Inventory and Prepaid Items**

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

**H. Capital Assets**

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

**I. Interfund Receivables/Payables**

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as “interfund receivables/payables”. These amounts are eliminated in the governmental activities column of the statement of net assets.

**J. Accumulated Leave**

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

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

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

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(CONTINUED)**

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NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

L. **Long-Term Obligations**

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

M. **Net Assets**

Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted for other purposes primarily include proceeds from state and federal grants that are to be used for the specific purposes outlined by the grantor. The Health District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

N. **Fund Balance Reserves**

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

O. **Interfund Transactions**

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

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating receipts/cash disbursements in proprietary funds. Repayments from funds responsible for particular cash disbursements to the funds that initially paid for them are not presented in the financial statements.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(CONTINUED)**

**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 is presented for the General Fund, and each major special revenue fund is prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The differences between the budgetary basis and the modified cash basis are outstanding year end encumbrances are treated as expenditures (budgetary basis) rather than as a reservation of fund balance (modified cash basis) and outstanding year end advances are treated as an other financing source or use (budgetary basis) rather than as an interfund receivable or payable (modified cash basis).

	<u>General Fund</u>	<u>Women, Infants, and Children Fund</u>	<u>Child and Family Health Services Fund</u>	<u>Pandemic Flu/At-Risk Populations Fund</u>
Budgetary Basis	\$1,197,913	\$ 5,533	\$ 28,532	\$ 201,207
Net Adjustment Revenue Accruals	375,000	0	0	0
Net Adjustment Expenditure Accruals	0	(115,000)	(78,500)	(3,000)
Net Adjustment for Encumbrances	<u>45,597</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>GAAP Basis</b>	<b><u>\$ 1,618,510</u></b>	<b><u>\$ (109,467)</u></b>	<b><u>\$ (49,968)</u></b>	<b><u>\$ 198,207</u></b>

**NOTE 4: ACCOUNTABILITY**

**Deficit Fund Balances**

Fund balances at December 31, 2008, included the following individual fund deficits:

<u>Fund</u>	<u>Deficit</u>
Major Governmental Funds:	
Women, Infants, and Children	\$ (109,467)
Child and Family Health Services	(49,968)
Other Governmental Funds:	
Quality of Life	(55,942)
Public Health Infrastructure	(46,863)
Access to Care- GAR	(452)
Access to Care - Hospital	(219)
Access to Care - Sisler McFawn	(366)
Access to Care - Centene	(17,696)
Pandemic Influenza - Alternate Care Systems	(3,931)
Pandemic Influenza - Antiviral Distribution	<u>(1,020)</u>
<b>Total</b>	<b><u>\$ (285,924)</u></b>

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(CONTINUED)**

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NOTE 4: **ACCOUNTABILITY** (Continued)

**Deficit Fund Balances** (Continued)

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 operating advances when cash is required, not when the liability occurs.

NOTE 5: **PROPERTY TAXES**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax receipts received in 2008 represent the collection of 2007 taxes. Real property taxes received in 2008 were levied after October 1, 2007, on the assessed values as of January 1, 2007, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility personal property tax received in 2008 represent the collection of 2007 taxes. Public utility tangible personal property taxes received in 2008 became a lien on December 31, 2006, were levied after October 1, 2007, and are collected in 2008 with real property taxes. Public utility tangible personal property is currently assessed at varying percentages of true value.

Tangible personal property tax receipts received in 2008 (other than public utility property) represent the collection of 2008 taxes. Tangible personal property taxes received in 2008 were levied after October 1, 2007, on the true value as of December 31, 2006. Tangible personal property is currently assessed at 25 percent of true value for capital assets and 23 percent for inventory. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(CONTINUED)**

NOTE 5: **PROPERTY TAXES** (Continued)

The full tax rate for all Health District operations for the year ended December 31, 2008, was \$.334081 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2008 property tax receipts were based are as follows:

<b><u>Real Property</u></b>	
Residential/Agricultural	\$ 6,589,749,350
Commercial/Industrial/Mineral	1,671,506,810
Public Utility	159,133,100
Tangible Personal Property	349,530,665
<b>Total Assessed Value</b>	<b><u>\$ 8,769,919,925</u></b>

NOTE 6: **INTERFUND RECEIVABLES/PAYABLES**

Interfund balances at December 31, 2008, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Women, Infants, and Children Fund	\$ 115,000
Child and Family Health Services Fund	78,500
Pandemic Flu/At-Risk Populations Fund	3,000
Other Governmental Funds	178,500
Total General Fund	<b><u>\$ 375,000</u></b>

The balance due to the General Fund includes loans made to provide working capital for operations or projects. All of these amounts are expected to be repaid within one year.

NOTE 7: **RISK MANAGEMENT**

**Risk Pool Membership**

The Health District belongs to the Public Entities Pool (PEP) of Ohio, a risk-sharing pool available to Ohio local governments. The Pool provides property and casualty coverage for its members. Member governments pay annual contributions to fund the pool. The Pool pays judgments, settlements, and other expenses resulting from covered claims that exceed the members' deductibles.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(CONTINUED)**

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NOTE 7: **RISK MANAGEMENT** (Continued)

**Casualty Coverage**

PEP is a member of a reinsurance pool known as American Public Entities Excess Pool (APEEP). Members of PEP may receive limits of liability up to \$3,000,000 for claims resulting from general, automobile, police, professional, or public official's liability. Of this amount, PEP is responsible for the first \$350,000 of the claim payment and expense. Amounts exceeding that are paid by APEEP, up to \$2,650,000 in any one loss. Individual arrangements are made with General Reinsurance Corporation, an internationally recognized reinsurer, for members who require coverage limits in excess of \$3,000,000.

**Property Coverage**

Property and automobile physical damage exposures are reinsured by St Paul Traveler's Indemnity Company.

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

**Financial Position**

The Pool'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 (most current information available):

	<u>2007</u>	<u>2006</u>
<b><u>Casualty and Property Coverage</u></b>		
Assets	\$37,560,071	\$36,123,194
Liabilities	<u>(17,340,825)</u>	<u>(16,738,904)</u>
Retained Earnings	<u>\$20,219,246</u>	<u>\$19,384,290</u>

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(CONTINUED)**

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**NOTE 8: DEFINED BENEFIT PENSION PLANS**

**Ohio Public Employees Retirement System**

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

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional and Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

For the year ended December 31, 2008, members of all three plans, except those in law enforcement or public safety participating in the Traditional Plan, were required to contribute 10 percent of their annual covered salary to fund pension obligations. The Health District's contribution rate for pension benefits for 2008 was 14 percent. The Ohio Revised Code provides statutory authority for member and employer contributions.

The Health District's required contribution for pension obligations to the Traditional and Combined plans for the years ended December 31, 2008, 2007, and 2006, were \$309,919, \$374,031, and \$392,567, respectively. The full amount has been contributed for 2008, 2007, and 2006.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(CONTINUED)**

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NOTE 9: **POSTEMPLOYMENT BENEFITS**

**Ohio Public Employees Retirement System**

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the Traditional or Combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the Member-Directed Plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, *Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers*. A portion of each employer's contribution to the Traditional or Combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2008 employer contribution rate was 14 percent of covered payroll. The portion of employer contributions allocated to health care was 7 percent in 2008 for all employers.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS' latest actuarial review performed as of December 31, 2007, include a rate of return on investments of 6.5 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .50 percent and 6.30 percent based on additional annual pay increases. Health care premiums were assumed to increase 4 percent annually.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12 percent corridor.

The number of active contributing participants in the traditional and combined plans was 363,503. Actual employer contributions for 2008 which were used to fund postemployment benefits were \$309,919. The actual contribution and the actuarial required contribution amounts are the same. OPERS' net assets available for the payment of benefits at December 31, 2007 (the latest information available), was \$12.8 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$29.8 billion and \$17.0 billion, respectively.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(CONTINUED)**

NOTE 9: **POSTEMPLOYMENT BENEFITS** (Continued)

**Ohio Public Employees Retirement System** (Continued)

In December 2001, the OPERS Board adopted the Health Care “Choices” Plan. The Choices Plan is offered to all persons newly hired in an OPERS covered position after January 1, 2005, with no prior service credit accumulated toward health care coverage. The Choices Plan incorporates a cafeteria approach offering a broader range of health care options. The Choices Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year “cliff” eligibility standard for the present Plan.

The benefit recipient is free to select the option that best meets their needs. Recipients fund health care costs in excess of their monthly health care benefit. The Choices Plan also offers a spending account feature enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a medical spending account.

NOTE 10: **LOANS ACTIVITY**

The Health District’s long-term loan activity for the year ended December 31, 2008, was as follows:

<b><u>Government Activities</u></b>	<u>Interest</u>	<u>Balance</u>			<u>Balance</u>	<u>Due</u>
	<u>Rate</u>	<u>12/31/2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/2008</u>	<u>One Year</u>
Loans Payable:						
1994 Issue (Roof repair -						
Original amount-\$210,000)	8.69%	\$ 34,349	\$ 0	\$ 18,392	\$ 15,957	\$ 15,957
<b>Total Governmental Activities</b>		<u>\$ 34,349</u>	<u>\$ 0</u>	<u>\$ 18,392</u>	<u>\$ 15,957</u>	<u>\$ 15,957</u>

The following is a summary of the Health District’s future annual debt service requirements for governmental activities:

<u>Year</u>	<u>Loans</u>	
	<u>Principal</u>	<u>Interest</u>
2009	\$ 15,957	\$ 686
Total	<u>\$ 15,957</u>	<u>\$ 686</u>

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(CONTINUED)**

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NOTE 11: **LEASES**

The Health District leases copier equipment under a four year capital lease agreement. Annual payments of \$7,566 began in February 2006 and continued through January 2009. The Health District disbursed \$7,566 to pay lease costs for the year ended December 31, 2008. Future lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2009	<u>\$ 7,566</u>
Total	<u><u>\$ 7,566</u></u>

Additionally, the Health District leases various clinic facilities under operating leases for up to two years in length. Total rent expenses for these leases in 2008 was \$46,607.

NOTE 12: **CONTINGENT LIABILITIES**

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

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
SUMMIT COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2008**

<b>Federal Grantor/ Pass-Through Grantor/ Program Title</b>	<b>Pass- Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Federal Disbursements</b>
<b><u>U.S. Department of Agriculture</u></b>			
<i>Passed through the City of Akron</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children	FY08	10.557	\$ 371,356
Special Supplemental Nutrition Program for Women, Infants, and Children	FY09	10.557	<u>109,467</u>
Total Special Supplemental Nutrition Program for Women, Infants, and Children			<u>480,823</u>
<b>Total U.S. Department of Agriculture</b>			<u>480,823</u>
<b><u>U.S. Department of Health and Human Services</u></b>			
<i>Passed through the Ohio Department of Health</i>			
Health Promotion Block Grant	FY07	93.991	2,374
Health Promotion Block Grant	FY08	93.991	<u>88,879</u>
Total Health Promotion Block Grant			<u>91,253</u>
<i>Passed through the Ohio Department of Health</i>			
Child and Family Health Services Block Grant	FY08	93.994	249,840
Child and Family Health Services Block Grant	FY09	93.994	130,603
<i>Passed through the Akron Children's Hospital Medical Center of Akron</i>			
Child and Family Health Services Block Grant - Perinatal	FY08	93.994	7,000
Child and Family Health Services Block Grant - Perinatal	FY09	93.994	1,154
Child and Family Health Services Block Grant - Dental Sealant	FY08	93.994	<u>44,479</u>
Total Child and Family Health Services Block Grant			<u>433,076</u>
<i>Passed through the Ohio Department of Health</i>			
Immunization Action Plan	FY07	93.268	20,405
Immunization Action Plan	FY08	93.268	<u>129,757</u>
Total Immunization Action Plan			<u>150,162</u>
<i>Passed through the Ohio Department of Health</i>			
Public Health Infrastructure (Regional Grant)	FY08	93.283	68,414
Public Health Infrastructure (Regional Grant)	FY09	93.283	32,285
<i>Passed through the City of Akron</i>			
Public Health Infrastructure	FY08	93.283	175,977
Public Health Infrastructure	FY09	93.283	46,863
<i>Passed through the Ohio Department of Health</i>			
Breast and Cervical Cancer Prevention	FY08	93.283	93,313
Breast and Cervical Cancer Prevention	FY09	93.283	<u>69,900</u>
Total Bureau of Prevention			<u>486,752</u>
<i>Passed through the Ohio Department of Health</i>			
Pandemic Influenza Initiative B - At-Risk Populations	FY09	93.069	1,793
<i>Passed through Cuyahoga County Board of Health</i>			
Pandemic Influenza B - Antiviral Distribution	FY09	93.069	1,020
<i>Passed through Hospital Council of Northwest Ohio</i>			
Pandemic Influenza B - Alternate Care Systems	FY09	93.069	<u>3,931</u>
Total Pandemic Influenza			<u>6,744</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>1,167,987</u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<u>\$ 1,648,810</u>

The notes to the Schedule of Expenditures of Federal Awards is an integral part of this schedule.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 DECEMBER 31, 2008**

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**NOTE 1: SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures is a summary of the Health District's federal award programs. The schedule has been prepared on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**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 Immunization Action Plan, the Child and Family Health Services Block Grant, and the Breast and Cervical Cancer Prevention Grant. The Health District has determined the percentage of federal dollars which constitutes the overall grant awards. The Health District has applied these percentages to the Schedule of Expenditures of Federal Awards to reflect the federal portion of expenditures disbursed during the fiscal period.

**NOTE 3: SUBRECIPIENTS**

Of the federal expenditures presented in the schedule, the Health District provided federal awards to sub recipients as follows:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Health Promotion Block Grant	93.991	\$ 1,000
Children and Family Health Services Block Grant	93.994	239,446
Immunization Action Plan	93.268	56,344
Public Health Infrastructure	93.283	5,034
		<u>\$ 301,824</u>

**JAMES G. ZUPKA, C.P.A., INC.**

*Certified Public Accountants  
5240 East 98<sup>th</sup> Street  
Garfield Hts., Ohio 44125*

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(216) 475-6136

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

Board of Health  
Summit County General Health District  
Summit County  
1100 Graham Road Circle  
Stow, Ohio 44224

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Summit County General Health District, Ohio, as of and for the year ended December 31, 2008, which collectively comprise the Summit County General Health District, Ohio's basic financial statements and have issued our report thereon dated March 2, 2009. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Summit County General Health District, Ohio's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Summit County General Health District, Ohio's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Summit County General Health District, Ohio's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Summit County General Health District, Ohio's ability to initiate, authorize, record, process, or report financial data reliably in accordance with the modified cash basis of accounting such that there is more than a remote likelihood that a misstatement of the Summit County General Health District, Ohio's financial statements that is more than inconsequential will not be prevented or detected by the Summit County General Health District, Ohio's internal control.

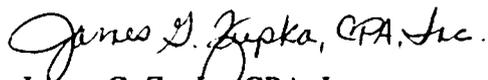
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Summit County General Health District, Ohio's internal control.

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Summit County General Health District, Ohio's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Health, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



James G. Zupka, CPA, Inc.  
Certified Public Accountants

March 2, 2009

**JAMES G. ZUPKA, C.P.A., INC.**

*Certified Public Accountants*

*5240 East 98<sup>th</sup> Street*

*Garfield Hts., Ohio 44125*

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(216) 475 - 6136

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**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Health  
Summit County General Health District  
Summit County  
1100 Graham Road Circle  
Stow, Ohio 44224

**Compliance**

We have audited the compliance of Summit County General Health District, Ohio with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2008. The Summit County General Health District, Ohio's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Summit County General Health District, Ohio's management. Our responsibility is to express an opinion on the Summit County General Health District, Ohio'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 contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining on a test basis, evidence about the Summit County General Health District, Ohio's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Summit County General Health District, Ohio's compliance with those requirements.

In our opinion, the Summit County General Health District, Ohio complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

### **Internal Control Over Compliance**

The management of the Summit County General Health District, Ohio is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Summit County General Health District, Ohio's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expression an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Summit County General Health District, Ohio's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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.

This report is intended solely for the information and use of management, the Board of Health, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specific parties.



James G. Zupka, CPA, Inc.  
Certified Public Accountants

March 2, 2009

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133 & .505  
DECEMBER 31, 2008**

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

2008(i)	Type of Financial Statement Opinion	Unqualified
2008(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2008(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
2008(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2008(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
2008(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
2008(v)	Type of Major Programs' Compliance Opinion	Unqualified
2008(vi)	Are there any reportable findings under .510?	No
2008(vii)	Major Program (list):  Special Supplemental Nutrition Program for Women, Infants, and Children - CFDA #10.557	
2008(viii)	Dollar Threshold: Type A/B Programs	Type A: \$300,000 Type B: All Others
2008(ix)	Low Risk Auditee?	Yes

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

None.

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

None.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT  
SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

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The prior audit report, as of December 31, 2007, included no citations or instances of noncompliance. Management letter recommendations were corrected, repeated, or procedures instituted to prevent occurrences in this audit period.



**Mary Taylor, CPA**  
Auditor of State

**SUMMIT COUNTY GENERAL HEALTH DISTRICT**

**SUMMIT 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 7, 2009**