

Hamilton County

General Health District

*Combined Financial Statements as of
and for the Year Ended December 31,
2004, Reports on Federal Awards in
Accordance with OMB Circular A-133
and Independent Auditors' Reports*



**Auditor of State
Betty Montgomery**

Hamilton County General Health District
250 William Howard Taft
Cincinnati, Ohio 45219

We have reviewed the *Independent Auditors' Report* of the Hamilton County General Health District, Hamilton County, prepared by Deloitte & Touche LLP for the audit period January 1, 2004 through December 31, 2004. 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's Office (AOS). Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditors' Report* on your financial statements. While the AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. 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 Auditors' Report* also includes an opinion on the financial statements using the regulatory format the AOS 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. Hamilton County General Health District is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

October 21, 2005

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HAMILTON COUNTY GENERAL HEALTH DISTRICT

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INDEPENDENT AUDITORS' REPORT

Hamilton County General Health District
County of Hamilton, Ohio

We have audited the accompanying combined statements of cash receipts, cash disbursements, and changes in fund cash balances – all governmental fund types of the Hamilton County General Health District, County of Hamilton, Ohio, (the "District"), as of and for the year ended December 31, 2004. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, 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 opinion.

As described more fully in Note 1, the District has prepared these financial statements using the cash basis of accounting, which practice differs from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between this cash basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above 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, 2004 or the changes in its financial position for the year then ended. Further, the District has not presented a management's discussion and analysis that accounting principles generally in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, all governmental fund types cash balances and reserves for encumbrances of the District, as of December 31, 2004, and all governmental fund types cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

Our audit was performed for the purpose of forming an opinion on the cash basis financial statements of the District, taken as a whole. The accompanying schedules of expenditures of federal awards is presented for the purpose 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 cash basis financial statements. This schedule is the responsibility of the management of the District. Such information has been subjected to the auditing procedures applied in our audit of the cash basis financial statements and, in our opinion, is fairly stated in all material respects when considered in relation to the cash basis financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2005 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 grants. The purpose of that report is to describe the scope of our testing on 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 should be considered in assessing the results of our audit.

Deloitte & Touche LLP

June 10, 2005

HAMILTON COUNTY GENERAL HEALTH DISTRICT

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES—ALL GOVERNMENTAL FUND TYPES DECEMBER 31, 2004

	General	Special Revenue	Total (Memorandum Only)
CASH RECEIPTS:			
Intergovernmental	\$ 1,644,566	\$ -	\$ 1,644,566
Charges for services	943,649	95,300	1,038,949
Fines, licenses and permits	2,186,339	1,109,411	3,295,750
Miscellaneous	46,264	37,100	83,364
	<u>4,820,818</u>	<u>1,241,811</u>	<u>6,062,629</u>
CASH DISBURSEMENTS:			
Salaries	2,359,851	817,358	3,177,209
Benefits	633,948	212,149	846,097
Travel and mileage	114,115	24,677	138,792
Office supplies	120,113	12,333	132,446
Furniture and equipment	181,520	11,819	193,339
Repair and maintenance	12,835	-	12,835
Contract services	954,657	779	955,436
State and other agency fees	297,835	214,042	511,877
Other expenditures	182,910	8,850	191,760
	<u>4,857,784</u>	<u>1,302,007</u>	<u>6,159,791</u>
EXCESS OF CASH DISBURSEMENTS OVER CASH RECEIPTS	(36,966)	(60,196)	(97,162)
FUND CASH BALANCE—January 1, 2004	<u>1,848,984</u>	<u>534,623</u>	<u>2,383,607</u>
FUND CASH BALANCE—December 31, 2004	<u>\$ 1,812,018</u>	<u>\$ 474,427</u>	<u>\$ 2,286,445</u>
RESERVE FOR ENCUMBERANCES— December 31, 2004	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to combined financial statement.

HAMILTON COUNTY GENERAL HEALTH DISTRICT

NOTES TO COMBINED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of the Entity—The Hamilton County General Health District (the “District”) is a political body incorporated and established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio.

The District operates under the discretion of a five-member Board of Health (the “Board”). Members of the Board are appointed to serve five-year terms by the District Advisory Council. Members of this Council include the chief executive of each municipal corporation not constituting a city health district and the chairman of the board of township trustees of each township in the District or their alternates selected by their respective governing bodies. The Hamilton County Auditor is responsible for fiscal control of the resources of the District. The Hamilton County Treasurer is the custodian of these funds. Services provided by the District include public health care and the prevention or restriction of diseases.

Management believes the financial statements included in this report represent all of the funds of the District for which they have financial accountability.

Basis of Accounting—These financial statements were prepared on the cash basis of accounting. Receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Acquisitions of property and equipment are therefore recorded as disbursements when paid and not reflected as net assets on the accompanying financial statements.

Unpaid Vacation and Sick Leave—Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the District.

Fund Accounting—The District uses fund accounting to segregate cash that is restricted as to use. The District classifies its funds into the following types:

- a. **General Fund**—The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.
- b. **Special Revenue Funds**—These funds are used to 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:

F.S.O. & Vending Fund—Accounts for the receipts and disbursements activity relating to the issuance of food service licenses throughout the County of Hamilton (the “County”).

Solid Waste Fund—Accounts for the receipts and disbursements activity relating to issuance of landfill licenses throughout the County.

Construction & Demolition Debris Fund—Accounts for the receipts and disbursements activity relating to inspection fees and the issuance of construction licenses and permits throughout the County.

Crippled Children Fund—Accounts for the receipts and disbursements activity relating to the services provided on behalf of the Bureau of Children with Medical Handicaps.

Swimming Pool Fund—Accounts for the receipts and disbursements activity relating to the issuance of swimming pool licenses throughout the County.

Budgetary Process—The Ohio Revised Code requires that each fund be budgeted annually.

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Hamilton County Treasurer maintains a cash and investment pool of County funds, including those of the District. The Ohio Revised Code prescribes allowable deposits and investments. The District's carrying amounts of cash on deposit with the Hamilton County Treasurer was \$2,286,445 at December 31, 2004. The Hamilton County Treasurer, as the ultimate fiscal agent for the District, is responsible for maintaining adequate depository collateral for all funds in the County's pooled and deposit accounts.

3. BUDGETARY ACTIVITY

Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved). Budgetary activity for the year ended December 31, 2004 is as follows:

Fund Type	Budgeted vs. Actual Receipts		
	Budgeted Receipts	Actual Receipts	Variance
General	\$ 4,997,163	\$ 4,820,818	\$ 176,345
Special Revenue	<u>1,240,655</u>	<u>1,241,811</u>	<u>(1,156)</u>
Total	<u>\$ 6,237,818</u>	<u>\$ 6,062,629</u>	<u>\$ 175,189</u>

Fund Type	Budgeted vs. Actual Budgetary Basis Expenditures		
	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 5,784,572	\$ 4,857,784	\$ 926,788
Special Revenue	<u>1,437,054</u>	<u>1,302,007</u>	<u>135,047</u>
Total	<u>\$ 7,221,626</u>	<u>\$ 6,159,791</u>	<u>\$ 1,061,835</u>

4. BENEFIT PLANS

District employees are employees of the County and, therefore, are covered by the following benefit plans:

A. Deferred Compensation Plan

Employees of the County may elect to participate in a deferred compensation plan administered by one of the following: (1) The Ohio Public Employees Deferred Compensation Plan; (2) The Aetna Life Insurance Company, Inc.; or (3) The County Commissioners Association of Ohio. Under these plans, employees can defer up to 25% of their annual salary, not to exceed \$12,000 per year, until a future time, usually after retirement. The deferred amounts, as well as any income related to the deferral, are not subject to federal or state income tax until actually received by the employee. Assets of the aforementioned plans are placed in a trust for the exclusive benefit of the participants and beneficiaries.

B. Employee Retirement Systems and Plans

County employees are covered by the Ohio Public Employees Retirement System (OPERS). County employees hired after April 1, 1986, are also covered under the Federal Social Security Act for the Medicare portion only.

OPERS administers three separate pension plans: (1) The Traditional Pension Plan is a cost-sharing, multiple-employer, defined-benefit pension plan. (2) 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% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of member and vested employer contributions plus any investment earnings thereon- (3) The Combined Plan is a cost-sharing, multiple-employer, defined-benefit pension plan. Under the Combined Plan, employer contributions are invested by the

retirement system to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan. OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension Plan and the Combined Plan. Members of the Member-Directed Plan do not qualify for ancillary benefits.

Benefits provided under the OPERS plans are established by the Ohio Revised Code.

OPERS issues separate financial reports to the public that include financial statements and required supplemental information. These reports may be obtained by contacting the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, telephone (800) 222-7377.

The Ohio Revised Code provides OPERS statutory authority for employee and employer contributions. The required, actuarially determined contribution rates for 2004 for County employees are as follows:

	<u>Retirement Systems</u>	<u>County Share</u>	<u>Employee Share</u>
Employee of the County	OPERS	13.55 %	8.50 %

The County's contributions, representing 100% of employer contributions, for the year ended December 31, 2004, and for each of the two preceding years, are as follows:

<u>Fiscal Year</u>	<u>OPERS</u>
2002	\$ 343,311
2003	390,412
2004	419,066

C. Other Post-Employment Benefits (OPEB)

In addition to the pension benefits described above, OPERS provides post-retirement health-care coverage, commonly referred to as OPEB (other post-employment benefits), to qualifying members of both the Traditional Pension and the Combined Plans. The Ohio Revised Code provides the authority for public employers to fund post-retirement health care through their contributions. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health-care coverage.

OPERS provides post-retirement health-care coverage to age and service retirees with 10 or more years of qualifying State service credit and to primary survivor recipients of such retirees. Health-care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The 2004 employer contribution rate for the County was 13.55% of covered payroll, of which 4.00% was used to fund health care. The County's contribution for employees, for the year ended December 31, 2004, was \$123,709 to fund post-employment benefits.

The OPEB is advance-funded on an actuarially determined basis. The principal assumptions and calculations were based on the latest actuarial review as of December 31, 2003:

Funding Method—An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of the unfunded actuarial accrued liability.

Asset Valuation Method—All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach, assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on Investment assets.

Investment Return—The most recent information available indicates that the investment assumption rate for 2003 was 8.00%.

Active Employee Total Payroll—An annual payroll increase of 4.00% is compounded annually, and is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases over and above the 4.00% base increase were assumed to range from 0.50% to 6.30%.

Health Care—Health-care costs were assumed to increase at the projected wage inflation rate plus an additional factor ranging from 1.00% to 6.00% for the next 8 years. In subsequent years (9 and beyond) health-care costs were assumed to increase at 4.00% (the projected wage inflation rate).

At December 31, 2003 (latest available), the actuarial value of the Retirement System's net asset value available for OPEB was \$10.5 billion and the actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$26.9 billion and \$16.4 billion, respectively. At December 31, 2004, there were 369,885 active participants contributing to the Traditional Pension and Combined Plan.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCCP) with an effective date of January 1 2007. The HCCP restructures OPERS' health-care coverage to improve the financial solvency of the fund in response to rapidly increasing health-care costs.

Under the HCCP, retirees eligible for health care coverage will receive a graded monthly allocation based on their years of service at retirement. The Plan incorporates a cafeteria approach, offering a broad range of health-care coverage customized to meet their individual needs. If the monthly allocation to purchase health-care coverage exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health-care expense.

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HAMILTON COUNTY GENERAL HEALTH DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS DECEMBER 31, 2004

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
OHIO DEPARTMENT OF HEALTH PASS-THROUGH— Preventive Health and Health Services Block Grant	93.991	31-1-001-2-EE-03	\$ 25,838
CENTER FOR DISEASE CONTROL AND PREVENTION	93.283	31-1-001-2-B1-3	<u>883,101</u>
TOTAL EXPENDITURE OF FEDERAL AWARDS			<u>\$ 908,939</u>

NOTE:

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation—The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Hamilton County General Health District (the “District”) recorded 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*, hence some amounts may differ from amounts used in the preparation of the basic financial statements.

INDEPENDENT AUDITORS' 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

Hamilton County General Health District
Hamilton County, Ohio

We have audited the financial statements of the Hamilton County General Health District (the "District"), as of and for the year ended December 31, 2004, and have issued our report thereon dated June 10, 2005, which includes an explanatory paragraph relating to the financial statements being prepared on the cash basis of accounting as described in Note 1 of the financial statements. 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 District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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 the Executive Committee, management, the Board of Commissioners, federal awarding agencies, pass-through entities and the Auditor of the State of Ohio and is not intended to be and should not be used by anyone other than those specified parties.

Deloitte & Touche LLP

June 10, 2005

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

Hamilton County General Health District
County of Hamilton, Ohio

Compliance

We have audited the compliance of Hamilton County General Health District (the "District"), with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Circular A-133, *Compliance Supplement*, that are applicable to each of its major federal programs for the year ended December 31, 2004. The District'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 District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits 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 District'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 on the District's compliance with those requirements.

In our opinion, the District 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, 2004.

Internal Control Over Compliance

The management of the District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could 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 and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance that we appear to be material weaknesses.

This report is intended solely for the information and use of the Executive Committee, management, the Board of Commissioners, federal awarding agencies, pass-through entities and the Auditor of the State of Ohio and is not intended to be and should not be used by anyone other than those specified parties.

Deloitte & Touche LLP

June 10, 2005

HAMILTON COUNTY GENERAL HEALTH DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2004

PART I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? _____yes X no

Reportable condition(s) identified not considered to be material weaknesses? _____yes X N/A

Noncompliance material to financial statements noted? _____yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____yes X no

Reportable condition(s) identified not considered to be material weakness(es)? _____yes X N/A

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133 (Section .510(a))? _____yes X no

Identification of major programs: Center for Disease Control and Prevention (CFDA 93.283)

Dollar threshold used to distinguish between Type A and Type B programs \$300,000

Auditee qualified as low-risk auditee? _____yes X no

SECTION II—FINANCIAL STATEMENT FINDINGS

No matters noted.

SECTION III—FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters noted.



**Auditor of State
Betty Montgomery**

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GENERAL HEALTH DISTRICT

HAMILTON 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
NOVEMBER 10, 2005**