



Mary Taylor, CPA
Auditor of State

**DELAWARE GENERAL HEALTH DISTRICT
DELAWARE COUNTY**

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Mary Taylor, CPA
Auditor of State

Delaware General Health District
Delaware County
1 Winter West Street
Delaware, Ohio 43015

To the Members of the Board:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statement due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your District to prepare a financial statement pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statement in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statement present is misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statement you prepared using the cash basis and financial statement format the AOS permits.

Mary Taylor

Mary Taylor, CPA
Auditor of State

June 30, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Delaware General Health District
Delaware County
1 West Winter Street
Delaware, Ohio 43015

To the Members of the Board:

We have audited the accompanying financial statement of Delaware General Health District, Delaware County, (the District) as of and for the year ended December 31, 2009. This financial statement is the responsibility of the District's management. Our responsibility is to express an opinion on this financial statement based on our audit.

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

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

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

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statement referred to above for the year ended December 31, 2009 does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2009, or its changes in financial position for the year then ended.

Also, in our opinion, the financial statement referred to above presents fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Delaware General Health District, Delaware County, Ohio, as of December 31, 2009, and its combined cash receipts and disbursements for the year then ended on the accounting basis Note 1 describes.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2010, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

We conducted our audit to opine on the District's financial statement. The Federal Awards Expenditures Schedule presents additional information and is required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. It is not a required part of the financial statement. We subjected this schedule to the auditing procedures applied in our audit of the District's financial statement. In our opinion, this information is fairly stated in all material respects in relation to the financial statement taken as a whole.



Mary Taylor, CPA
Auditor of State

June 30, 2010

**DELAWARE GENERAL HEALTH DISTRICT
DELAWARE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>All Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$ 2,907,236	\$ -	\$ 2,907,236
Intergovernmental	559,800	1,014,940	1,574,740
Subdivisions	225,000	-	225,000
Inspection Fees	34,910	-	34,910
Permits	293,447	5,307	298,754
Other Fees	202,468	10,809	213,277
Licenses	30,715	369,287	400,002
Contractual Services	519,192	-	519,192
Other Receipts	252,495	58,397	310,892
	<u>5,025,263</u>	<u>1,458,740</u>	<u>6,484,003</u>
Total Cash Receipts			
	<u>5,025,263</u>	<u>1,458,740</u>	<u>6,484,003</u>
Cash Disbursements:			
Salaries	2,372,959	927,309	3,300,268
Benefits	567,002	347,939	914,941
Supplies	129,844	57,207	187,051
Equipment	14,070	7,407	21,477
Contracts - Repair	89,226	2,337	91,563
Contracts - Services	158,496	136,568	295,064
Rental	40,634	9,228	49,862
Travel	22,315	4,274	26,589
Advertising and Printing	55,329	19,930	75,259
Worker's Compensation	47,152	-	47,152
Other	667,347	62,853	730,200
Debt Service			
Redemption of Principal	41,376	-	41,376
Interest and Fiscal Charges	55,224	-	55,224
	<u>4,260,974</u>	<u>1,575,052</u>	<u>5,836,026</u>
Total Disbursements			
	<u>4,260,974</u>	<u>1,575,052</u>	<u>5,836,026</u>
Total Receipts Over/(Under) Disbursements	<u>764,289</u>	<u>(116,312)</u>	<u>647,977</u>
Other Financing Receipts/(Disbursements):			
Advances-In	19,000	88,400	107,400
Advances-Out	(88,400)	(19,000)	(107,400)
	<u>(69,400)</u>	<u>69,400</u>	<u>-</u>
Total Other Financing Receipts/(Disbursements)			
	<u>(69,400)</u>	<u>69,400</u>	<u>-</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	694,889	(46,912)	647,977
Fund Cash Balances, January 1	<u>4,064,166</u>	<u>798,664</u>	<u>4,862,830</u>
Fund Cash Balances, December 31	<u>\$ 4,759,055</u>	<u>\$ 751,752</u>	<u>\$ 5,510,807</u>
Reserves for Encumbrances, December 31	<u>\$ 41,483</u>	<u>\$ 17,906</u>	<u>\$ 59,389</u>

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

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**DELAWARE GENERAL HEALTH DISTRICT
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2009**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The Delaware General Health District, Delaware County, Ohio (the District) is a combined general health district as defined by section 3709.07 of the Ohio Revised Code. It was established as a contractual union of the Delaware County Health District, Delaware City Health District and Powell City Health District. The District is directed by a nine-member Board under section 3709.02 and section 3709.07 of the Ohio Revised Code, and is responsible for the administration of all health programs established by the Ohio Revised Code, Administrative Codes, and any programs deemed necessary by the District. The District's services include communicable disease investigations, review of health programs, immunization clinics, inspections, public health nursing services and issues, and health-related licenses and permits.

By law, the Delaware County Auditor is the fiscal agent of the District.

The District's management believes this financial statement presents all activities for which the District is financially accountable.

B. Accounting Basis

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

This statement includes adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits and Investments

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

D. Fund Accounting

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

1. General Fund

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

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from private-purpose

**DELAWARE GENERAL HEALTH DISTRICT
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2009
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting (Continued)

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

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

E. Budgetary Process

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

1. Appropriations

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

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2009 budgetary activity appears in Note 2.

F. Property, Plant, and Equipment

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

G. Accumulated Leave

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

**DELAWARE GENERAL HEALTH DISTRICT
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2009
(Continued)**

2. Budgetary Activity

Budgetary activity for the year ending December 31, 2009 follows:

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$5,285,162	\$5,025,263	(\$259,899)
Special Revenue	1,584,064	1,458,740	(125,324)
Total	\$6,869,226	\$6,484,003	(\$385,223)

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$5,776,685	\$4,302,457	\$1,474,228
Special Revenue	1,754,190	1,592,958	161,232
Total	\$7,530,875	\$5,895,415	\$1,635,460

3. Intergovernmental Funding

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

The County Commissioners serve as a special taxing authority for a special levy outside the ten-mill limitation to provide the District with sufficient funds for health programs. The levy generated \$2,907,236 in 2008. The financial statement presents these amounts as local tax receipts.

4. Retirement System

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

The Ohio Revised Code also prescribes contribution rates. For 2009 OPERS members contributed 10 percent of their gross salaries. District employees did not contribute their required 10 percent contribution, as the District contributed 100 percent. The District contributed an amount equaling 14 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2009.

5. Risk Management

Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**DELAWARE GENERAL HEALTH DISTRICT
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2009
(Continued)**

6. Debt

Debt outstanding at December 31, 2009 was follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Notes	1,172,688	4.355%
General Obligation Notes	16,220	1.250%

The general obligation note was issued to refinance the initial loan to purchase of an office building in downtown Delaware in 2008 and acquire an additional office building. The building houses the District offices, a local bank and two law offices. The initial rate of interest is 4.355% for the first three years. For the next three years, the rate will increase/decrease to the Prime + ½%, at the date of assessment, for the years four through six, and adjust subsequently every three years thereafter. The District makes monthly installments through February 1, 2028. The other general obligation note was to an install information system extension connecting the 5 West Winter Street building, by installing telephone lines and computer cabling and to renovate parts of the building. The notes had an interest rate of 1.250%. The notes are secured by the District's tax authority.

Amortization of the above debt, excluding interest annually, is scheduled as follows:

Year ending December 31:	General Obligation <u>Notes</u>	General Obligation <u>Notes</u>
2010	\$43,255	\$2,244
2011	45,204	2,272
2012	47,106	2,301
2013	49,363	2,331
2014	51,588	2,360
2015-2020	361,967	<u>4,712</u>
2021-2026	471,698	<u>\$16,220</u>
2027-2028	<u>102,506</u>	
	<u>\$1,172,688</u>	

7. Contingent Liabilities

The District is defendant in one lawsuit. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the District's financial condition.

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

**DELAWARE GENERAL HEALTH DISTRICT
DELAWARE COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE <i>Passed Through Ohio Department of Health:</i>			
Special Supplemental Nutrition Program	21-1-001-1-WA-209	10.557	\$ 360,647
Women, Infants, and Children (WIC)	21-1-001-1-WA-310		105,451
Total U.S. Department of Agriculture			<u>466,098</u>
U.S. DEPARTMENT OF TRANSPORTATION <i>Passed Through Ohio Department of Public Safety</i>			
State and Community Highway Safety	SC-2009-21-00-00-00390	20.600	28,038
SAF Rt23 Corridore	SC-2010-21-00-00-00373		3,599
Total U.S. Department of Transportation			<u>31,637</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES <i>Passed Through Ohio Department of Health</i>			
Centers for Disease Control and Prevention	21-1-001-2-PI-209	93.283	81,252
Investigation and Technical Assistance	21-1-001-2-PH-110		38,144
PHER H1N1	21-1-001-2-PH-110		155,549
Preventive Health and Human Services Block Grant	21-1-001-4-CH-108	93.991	6,739
	21-1-001-4-CH-109		59,246
Maternal and Child Health Services Block Grant	21-1-001-1-MC-310	93.994	29,466
Total U.S. Department of Health and Human Services			<u>370,396</u>
Total Federal Awards Expenditures			<u>\$ 868,131</u>

The accompanying notes are an integral part of this schedule.

**DELAWARE GENERAL HEALTH DISTRICT
DELAWARE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2009**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports the Delaware General Health District (the District's) federal award programs disbursements. The Schedule has been prepared on the cash basis of accounting.

NOTE B - MATCHING REQUIREMENTS

Certain Federal programs require the District to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The District has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.



Mary Taylor, CPA

Auditor of State

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

Delaware General Health District
Delaware County
1 West Winter Street
Delaware, Ohio 43015

To the Members of the Board:

We have audited the financial statement of Delaware General Health District, Delaware County, Ohio, (the District) as of and for the year ended December 31, 2009 and have issued our report thereon dated June 30, 2010, wherein we noted the District followed accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of opining on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Government's financial statement will not be prevented, or detected and timely corrected.

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

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statement is free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of the audit committee, management, Board of Health and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

June 30, 2010



Mary Taylor, CPA

Auditor of State

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

Delaware General Health District
Delaware County
1 West Winter Street
Delaware, Ohio 43015

To the Members of the Board:

Compliance

We have audited the compliance of Delaware General Health District, Delaware County, Ohio, (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 apply to its major federal program for the year ended December 31, 2009. The summary of auditor's results section of the accompanying schedule of findings identifies the District's major federal program. The District's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. 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 included in the Comptroller General of the United States' *Government Auditing Standards*; 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 reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe 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 Delaware General Health District complied, in all material respects, with the requirements referred to above that apply to its major federal program for the year ended December 31, 2009.

Internal Control Over Compliance

The District's management 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 directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the District's internal control over compliance.

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A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

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

We intend this report solely for the information and use of the audit committee, management, Board of Health and federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

June 30, 2010

**DELAWARE GENERAL HEALTH DISTRICT
DELAWARE COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2009**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Special Supplemental Nutrition Program Women, Infants, and Children (WIC) – CFDA#10.557
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

**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



Mary Taylor, CPA
Auditor of State

DELAWARE GENERAL HEALTH DISTRICT

DELAWARE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 9, 2010**