



Dave Yost • Auditor of State

**PIKE COUNTY GENERAL HEALTH DISTRICT
PIKE COUNTY**

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Dave Yost • Auditor of State

Pike County General Health District
Pike County
14050 U.S. Route 23, North
Waverly, Ohio 45690

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

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Dave Yost
Auditor of State

September 22, 2011

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Pike County General Health District
Pike County
14050 U.S. Route 23, North
Waverly, Ohio 45690

To the Members of the Board:

We have audited the accompanying financial statements of the Pike County General Health District, Pike County, Ohio (the District), as of and for the years ended December 31, 2010 and 2009. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

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

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2010 and 2009 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, 2010 and 2009, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Pike County General Health District, Pike County, as of December 31, 2010 and 2009, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

During 2009, the District changed its financial statement presentation method to conform to presentation methods the Auditor of State prescribes or permits.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2011, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

September 22, 2011

**PIKE COUNTY GENERAL HEALTH DISTRICT
PIKE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>All Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$359,659	\$275,835	\$635,494
Licenses, Fees, & Permits	94,507	817,342	911,849
Investment Earnings			0
Miscellaneous	13,142	1,058	14,200
Total Cash Receipts	467,308	1,094,235	1,561,543
Cash Disbursements:			
Current Disbursements:			
Health:			
Salaries	123,463	577,678	701,141
Fringe Benefits	62,821	265,198	328,019
Supplies	14,242	29,522	43,764
Remittances to State		91,333	91,333
Equipment	6,841	25,093	31,934
Contracts - Repair		9,750	9,750
Contracts - Services	20,946	87,331	108,277
Travel	5,694	37,761	43,455
Utilities			0
Other	46,359	67,607	113,966
Capital Outlay			0
Debt Service:			
Principal	42,100		42,100
Interest	13,721		13,721
Total Cash Disbursements	336,187	1,191,273	1,527,460
Total Cash Receipts Over/(Under) Cash Disbursements	131,121	(97,038)	34,083
Other Financing Receipts/(Disbursements):			
Transfers-In		3,297	3,297
Transfers-Out	(3,297)		(3,297)
Total Other Financing Receipts/(Disbursements)	(3,297)	3,297	0
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	127,824	(93,741)	34,083
Fund Cash Balances, January 1	274,003	663,288	937,291
Fund Cash Balances, December 31	\$401,827	\$569,547	\$971,374
Reserves for Encumbrances, December 31	\$4,480	\$11,595	\$16,075

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

**PIKE COUNTY GENERAL HEALTH DISTRICT
PIKE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY 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:			
Intergovernmental	\$356,546	\$292,202	\$648,748
Licenses, Fees, & Permits	83,447	1,054,296	1,137,743
Investment Earnings	0	145	145
Miscellaneous	11,444	4,226	15,670
Total Cash Receipts	<u>451,437</u>	<u>1,350,869</u>	<u>1,802,306</u>
Cash Disbursements:			
Current Disbursements:			
Health:			
Salaries	187,405	649,042	836,447
Fringe Benefits	74,907	319,697	394,604
Supplies	13,366	36,511	49,877
Remittances to State	0	78,553	78,553
Equipment	38,547	18,669	57,216
Contracts - Repair			0
Contracts - Services	15,332	160,193	175,525
Travel	4,318	46,986	51,304
Utilities			0
Other	46,493	88,470	134,963
Capital Outlay			0
Debt Service:			
Principal	40,100		40,100
Interest	15,510		15,510
Total Cash Disbursements	<u>435,978</u>	<u>1,398,120</u>	<u>1,834,099</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>15,459</u>	<u>(47,251)</u>	<u>(31,792)</u>
Fund Cash Balances, January 1	<u>258,544</u>	<u>710,539</u>	<u>969,083</u>
Fund Cash Balances, December 31	<u>\$274,003</u>	<u>\$663,288</u>	<u>\$937,291</u>
Reserves for Encumbrances, December 31	<u>\$1,675</u>	<u>\$20,334</u>	<u>\$22,009</u>

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

**PIKE COUNTY GENERAL HEALTH DISTRICT
PIKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Pike County General Health District, Pike County (the District), as a body corporate and politic. A seven-member Board and a Health Commissioner govern the District. The District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services and issues health-related licenses and permits.

The District's management believes these financial statements present all activities for which the District is financially accountable.

B. Accounting Basis

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

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

C. Deposits and Investments

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

D. Fund Accounting

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

1. General Fund

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

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Fund:

Public Health Nursing Fund (PHNF) - This fund receives various fees used to fund the public health nursing program.

**PIKE COUNTY GENERAL HEALTH DISTRICT
PIKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund 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 2010 and 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 statements do 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 statements do not include a liability for unpaid leave.

2. Budgetary Activity

Budgetary activity for the years ending December 31, 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$401,549	\$467,308	\$65,759
Special Revenue	1,049,050	1,097,532	48,482
Total	\$1,450,599	\$1,564,840	\$114,241

**PIKE COUNTY GENERAL HEALTH DISTRICT
PIKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

2. Budgetary Activity (Continued)

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$490,675	\$343,964	\$146,711
Special Revenue	1,152,084	1,202,868	(50,784)
Total	\$1,642,759	\$1,546,832	\$95,927

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$362,038	\$451,437	\$89,399
Special Revenue	1,470,741	1,350,869	(119,872)
Total	\$1,832,779	\$1,802,306	(\$30,473)

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$492,120	\$437,653	\$54,467
Special Revenue	1,487,592	1,418,454	69,138
Total	\$1,979,712	\$1,856,107	\$123,605

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Food Service Fund by \$5,860, Public Health Infrastructure Fund by \$104,006, and Construction Demolition Fund by \$7,498 for the year ended December 31, 2010 and in the Hospital Disaster Preparedness Fund by \$43,500, Dental Sealant Grant Fund by \$1,965, Food Service Fund by \$5,718, and Public Health Infrastructure Fund by \$78,850 for the year ended December 31, 2009.

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 statements present 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 \$183,278 in 2010 and \$175,731 in 2009. The financial statements present these amounts as intergovernmental receipts.

**PIKE COUNTY GENERAL HEALTH DISTRICT
PIKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

4. Retirement Systems

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 2010 and 2009, OPERS members contributed 10 and 10%, respectively, of their gross salaries and the District contributed an amount equaling 14% and 14%, respectively, of participants' gross salaries. The District has paid all contributions required through December 31, 2010.

5. Risk Management

Prior to 2009, the District belonged to the Ohio Government Risk Management Plan (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan was legally separate from its member governments.

On January 1, 2009, through an internal reorganization, the Plan created three separate non-profit corporations including:

- Ohio Plan Risk Management, Inc. (OPRM) - formerly known as the Ohio Risk Management Plan;
- Ohio Plan Healthcare Consortium, Inc. (OPHC) - formerly known as the Ohio Healthcare Consortium; and
- Ohio Plan, Inc. - mirrors the oversight function previously performed by the Board of Directors. The Board of Trustees consists of eleven (11) members that include appointed and elected officials from member organizations.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio. These coverage programs, referred to as Ohio Plan Risk management ("OPRM"), are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss, except OPRM retains 40% (17.5% through October 31, 2010 and 15% through October 31, 2009) of the premium and losses on the first \$250,000 casualty treaty and 10% of the first \$1,000,000 property treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had 761 and 725 members as of December 31, 2010 and 2009 respectively. The District does participate in this coverage.

The Plan formed the Ohio Plan Healthcare Consortium ("OPHC"), as authorized by Section 9.833 of the Ohio Revised Code. The OPHC was established to provide cost effective employee benefit programs for Ohio political sub-divisions and is a self-funded, group purchasing consortium that offers medical, dental, vision and prescription drug coverage as well as life insurance for its members. The OPHC is sold through seventeen appointed independent agents in the State of Ohio. Coverage programs are developed specific to each member's healthcare needs and the related premiums for coverage are determined through the application of uniform underwriting criteria. Variable plan options are available to members. These plans vary primarily by deductibles, coinsurance levels, office visit co-pays and out-of pocket maximums. OPHC had 65 and 60 members as of December 31, 2010 and 2009 respectively. The District does not participate in this coverage.

**PIKE COUNTY GENERAL HEALTH DISTRICT
PIKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

5. Risk Management (Continued)

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31: 2010 and 2009, and include amounts for both OPRM and OPHC:

	2010		2009	
	OPRM	OPHC	OPRM	OPHC
Assets	\$12,036,541	\$1,355,131	\$11,176,186	\$1,358,802
Liabilities	(4,845,056)	(1,055,096)	(4,852,485)	(1,253,617)
Members' Equity	<u>\$7,191,485</u>	<u>\$300,035</u>	<u>\$6,323,701</u>	<u>\$105,185</u>

You can read the complete audited financial statements for OPRM and OPHC at the Plan's website, www.ohioplan.org.

6. Lease Payable

The capital lease obligation relates to making improvements to the Health District Building. The Health District entered into this lease on May 1, 2006. As part of the agreement, Pike County, as lessor, contributed \$450,000 to the Health District's Board of Health Renovation Fund, to make improvements to the Health District Building. Contractors were paid by the District as work progressed.

The lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee.

A summary of the District's future principal and interest requirements as of December 31, 2010 follows:

Fiscal Year	Principal	Interest
<u>December 31</u>		
2011	44,210	11,852
2012	46,420	9,889
2013	48,740	7,828
2014	51,180	5,664
2015	<u>53,730</u>	<u>3,391</u>
Totals	<u>\$ 244,280</u>	<u>\$ 38,624</u>

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

Pike County General Health District
Pike County
14050 U.S. Route 23, North
Waverly, Ohio 45690

To the Members of the Board:

We have audited the financial statements of the Pike County General Health District, Pike County, Ohio (the District), as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated September 22, 2011, wherein we noted the District changed its financial statement presentation method to conform to presentation methods the Auditor of State prescribes or permits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2010-001.

743 East State Street, Athens Mall Suite B, Athens, Ohio 45701-2157
Phone: 740-594-3300 or 800-441-1389 Fax: 740-594-2110

www.auditor.state.oh.us

We also noted certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated September 22, 2011.

The District's response to the finding identified in our audit is described in the accompanying Schedule of Findings. We did not audit the District's response and, accordingly, we express no opinion on it.

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

September 22, 2011

**PIKE COUNTY GENERAL HEALTH DISTRICT
PIKE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2010 AND 2009**

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

FINDING NUMBER 2010-01

Noncompliance Citation

Ohio Rev. Code Section 5705.41(B) prohibits a subdivision or taxing unit from expending money unless it has been appropriated.

As of December 31, 2009, expenditures and encumbrances exceeded appropriations at the fund level for the following funds:

<u>Fund Name</u>	<u>Total Appropriations</u>	<u>Expenditures plus Encumbrances</u>	<u>Variance</u>
Hospital Disaster Preparedness Fund	\$0	\$43,500	\$43,500
Dental Sealant Grant Fund	\$31,600	\$33,565	\$1,965
Food Service Fund	\$67,025	\$72,743	\$5,718
Public Health Infrastructure Fund	\$145,100	\$223,950	\$78,850

As of December 31, 2010, expenditures and encumbrances exceeded appropriations at the fund level for the following funds:

<u>Fund Name</u>	<u>Total Appropriations</u>	<u>Expenditures plus Encumbrances</u>	<u>Variance</u>
Food Service Fund	\$70,875	\$76,735	\$5,860
Public Health Infrastructure Fund	\$132,150	\$236,156	\$104,006
Construction Demolition Fund	\$19,200	\$26,698	\$7,498

We recommend the Fiscal Officer monitor the original permanent appropriations, as well as any amendments, along with expenditures and encumbrances, to ensure that expenditures do not exceed appropriations.

Officials' Response: The Officials did not respond to the above finding.

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Dave Yost • Auditor of State

PIKE COUNTY GENERAL HEALTH DISTRICT

PIKE 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
OCTOBER 6, 2011