



Dave Yost • Auditor of State

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN COUNTY**

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Dave Yost • Auditor of State

Kenton-Hardin General Health District
Hardin County
Courthouse Annex, Suite 120
175 W. Franklin St.
Kenton, Ohio 43326

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

June 9, 2011

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Kenton-Hardin General Health District
Hardin County
Courthouse Annex, Suite 120
175 W. Franklin St.
Kenton, Ohio 43326

To the Members of the Board:

We have audited the accompanying financial statements of Kenton-Hardin General Health District, Hardin County, (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 governments 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 Kenton-Hardin General Health District, Hardin 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.

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 June 9, 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 "Y" and "O".

Dave Yost
Auditor of State

June 9, 2011

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN COUNTY**

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

	<u>Governmental Fund Types</u>		Total (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Federal Funds - Intergovernmental	\$5,611	\$99,893	\$105,504
State & Local - Intergovernmental	244,500	45,419	289,919
Inspection Fees		12,519	12,519
Permits		6,375	6,375
Other Fees	147,606		147,606
Licenses		65,213	65,213
Contractual Services		52,507	52,507
Other Receipts		10,386	10,386
Total Cash Receipts	<u>397,717</u>	<u>292,312</u>	<u>690,029</u>
Cash Disbursements:			
Salaries - Employees	195,887	156,684	352,571
Supplies	28,880	34,888	63,768
Remittance - State	19,114	24,762	43,876
Equipment		7,131	7,131
Contracts - Services		18,238	18,238
Travel and Expenses	2,717	5,801	8,518
Compensation & Damages - Liability Ins.	4,000		4,000
Hospitalization	75,112		75,112
OPERS	25,610	22,522	48,132
Workers Comp	2,554	2,235	4,789
Other Expenses	17,657	4,310	21,967
Total Cash Disbursements	<u>371,531</u>	<u>276,571</u>	<u>648,102</u>
Total Receipts Over Disbursements	26,186	15,741	41,927
Other Financing Sources/(Uses):			
Transfer In	12,000	10,250	22,250
Transfer Out	(10,250)	(12,000)	(22,250)
Advances In	9,000	45,000	54,000
Advances Out	(5,000)	(49,000)	(54,000)
Total Other Financing Sources/(Uses)	<u>5,750</u>	<u>(5,750)</u>	
Excess of Receipts and Other Sources Over Disbursements and Other Uses	31,936	9,991	41,927
Fund Cash Balances, January 1	<u>43,454</u>	<u>115,208</u>	<u>158,662</u>
Fund Cash Balances, December 31	<u>\$75,390</u>	<u>\$125,199</u>	<u>\$200,589</u>
Reserves for Encumbrances, December 31	<u>\$4,245</u>	<u>\$120</u>	<u>\$4,365</u>

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

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN 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>Governmental Fund Types</u>		Total (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Federal Funds - Intergovernmental	\$9,197	\$68,251	\$77,448
State & Local - Intergovernmental	232,500	61,194	293,694
Inspection Fees		17,035	17,035
Permits		8,007	8,007
Other Fees	120,668		120,668
Licenses		66,079	66,079
Contractual Services		32,855	32,855
Other Receipts	1,500	5,279	6,779
Total Cash Receipts	<u>363,865</u>	<u>258,700</u>	<u>622,565</u>
Cash Disbursements:			
Salaries - Employees	196,858	161,949	358,807
Supplies	23,241	14,288	37,529
Remittance - State	14,479	11,568	26,047
Equipment		4,065	4,065
Contracts - Services	5,000		5,000
Travel and Expenses	2,825	8,093	10,918
Compensation & Damages - Liability Ins.	3,802		3,802
Hospitalization	71,469		71,469
OPERS	29,289	24,753	54,042
Workers Comp	2,960	2,705	5,665
Unemployment	442		442
Other Expenses	16,531	12,181	28,712
Total Cash Disbursements	<u>366,896</u>	<u>239,602</u>	<u>606,498</u>
Total Receipts Over (Under) Disbursements	(3,031)	19,098	16,067
Other Financing Sources/(Uses):			
Transfer In	10,000		10,000
Transfer Out		(10,000)	(10,000)
Advances In	20,000	20,000	40,000
Advances Out	(20,000)	(20,000)	(40,000)
Total Other Financing Sources/(Uses)	<u>10,000</u>	<u>(10,000)</u>	
Excess of Receipts and Other Sources Over Disbursements and Other Uses	6,969	9,098	16,067
Fund Cash Balances, January 1	<u>36,485</u>	<u>106,110</u>	<u>142,595</u>
Fund Cash Balances, December 31	<u>\$43,454</u>	<u>\$115,208</u>	<u>\$158,662</u>
Reserves for Encumbrances, December 31	<u>\$5,000</u>	<u>\$2,233</u>	<u>\$7,233</u>

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

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN 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 Kenton-Hardin General Health District, Hardin County, (the District) as a body corporate and politic. An eight-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 Hardin 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 Funds:

Well Child Grant Fund – This fund receives grant revenues for promoting the wellness of children.

School Nursing Fund - This fund receives revenues from contracts with local school districts for nursing services.

H1N1 Grant Fund - This fund receives Federal grant money to provide H1N1 vaccines.

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN 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, function or 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. The District does not budget for advances.

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. The District does not budget for advances.

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 re-appropriated.

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 follows:

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$400,000	\$409,717	\$ 9,717
Special Revenue	387,502	302,562	(84,940)
Total	\$787,502	\$712,279	(\$75,223)

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN 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	\$441,503	\$386,026	\$ 55,477
Special Revenue	464,049	288,691	175,358
Total	<u>\$905,552</u>	<u>\$674,717</u>	<u>\$230,835</u>

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$425,998	\$373,865	(\$52,133)
Special Revenue	278,387	258,700	(19,687)
Total	<u>\$704,385</u>	<u>\$632,565</u>	<u>(\$71,820)</u>

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$459,000	\$371,896	\$ 87,104
Special Revenue	369,880	251,835	118,045
Total	<u>\$828,880</u>	<u>\$623,731</u>	<u>\$205,149</u>

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.

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

5. RISK MANAGEMENT

The District is exposed to various risks of property and casualty losses and injuries to employees.

The District insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN COUNTY**

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

5. RISK MANAGEMENT (Continued)

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2009, PEP retained \$350,000 for casualty claims and \$150,000 for property claims.

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

Financial Position

PEP'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, 2009 and 2008 (the latest information available):

	2009	2008
Assets	\$36,374,898	\$35,769,535
Liabilities	(15,256,862)	(15,310,206)
Net Assets	\$21,118,036	\$20,459,329

At December 31, 2009 and 2008, respectively, the liabilities above include approximately \$14.1 million and \$13.7 million of estimated incurred claims payable. The assets above also include approximately \$13.7 million and \$12.9 million of unpaid claims to be billed to approximately 447 member governments in the future, as of December 31, 2009 and 2008, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2010, the District's share of these unpaid claims collectible in future years is approximately \$4,000.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

Contributions to PEP	
2010	2009
\$3,743	\$3,802

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN COUNTY**

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

5. RISK MANAGEMENT (Continued)

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

6. TRANSFERS

During 2010 and 2009, the Special Revenue School Nursing Fund transferred \$6,000 and \$10,000, respectively, to the General Fund to reimburse for salaries/benefits and nursing supplies which are allowable expenditures from this Fund. In 2010, the BCMH fund also transferred \$6,000 to the General Fund to reimburse for salaries/benefits.

7. CONTINGENT LIABILITIES

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor. 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.

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

Kenton-Hardin General Health District
Hardin County
Courthouse Annex, Suite 120
175 W. Franklin St.
Kenton, Ohio 43326

To the Members of the Board:

We have audited the financial statements of the Kenton-Hardin General Health District, Hardin County, (the District) as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated June 9, 2011, wherein we noted the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 opinions on the financial statements, but not for the purpose of opining on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2010-01 described in the accompanying schedule of findings to be a material weakness.

Compliance and Other Matters

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

We did note certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated June 9, 2011.

We intend this report solely for the information and use of management, audit committee, Members of the Board, 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

June 9, 2011

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN 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

Material Weakness

Proper Classification of Financial Activity

The District should have procedures in place to help assure that financial activity is correctly classified in the accounting records and financial statements to assist in the effective management and reporting of financial resources. The District's accounting records and financial statements had the following receipt and disbursement classification errors:

<u>Year</u>	<u>Fund</u>	<u>Amount</u>	<u>District Classification</u>	<u>Proper Classification</u>
2010	General	\$19,114	Other Expenses	Remittance-State
2010	General	\$4,000	Transfer In	Advance In
2010	General	\$4,000	Transfer Out	Advance Out
2010	Special Revenue	\$33,223	Other Receipts	Federal - Intergovernmental
2010	Special Revenue	\$2,160	Other Receipts	State & Local -Intergovernmental
2010	Special Revenue	\$18,238	Other Expenses	Contract-Services
2010	Special Revenue	\$4,000	Transfer Out	Advance Out
2010	Special Revenue	\$4,000	Transfer In	Advance In
2009	General Fund	\$14,479	Other Expenses	Remittance-State
2009	General Fund	\$5,000	Other Expenses	Contracts-Service
2009	Special Revenue Fund	\$34,709	Other Receipts	Federal - Intergovernmental
2009	Special Revenue Fund	\$3,975	Other Receipts	State & Local –Intergovernmental

The failure by the District and its fiscal agent to correctly record financial activity could not only impact the users' understanding of the financial operations, it also increased the risk that the Board and management would not make sound financial decisions. Additionally, it may impact the District's ability to comply with budgetary laws and result in the material misstatement of the financial statements. The accompanying financial statements have been adjusted to reflect this revenue and expenditure activity in the correct classification.

The District and its fiscal agent should review governmental accounting resources for guidance in the recording of financial activity. The District's Board and management should also perform a periodic review of the fiscal agent's financial records versus those maintained by the District's management to help identify financial activity recording errors.

OFFICIAL'S RESPONSE: We did not receive a response from Officials to the finding reported above.

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2008-001	Proper Classification of Financial Activity	No	Repeated as Finding 2010-01



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KENTON HARDIN GENERAL HEALTH DISTRICT

HARDIN 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
JULY 21, 2011**