



Mary Taylor, CPA  
Auditor of State



**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Cover Letter .....	1
Independent Accountants' Report.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2007 .....	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2006.....	6
Notes to the Financial Statements .....	7
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	11
Schedule of Findings .....	13
Schedule of Prior Audit Findings .....	14

**This page intentionally left blank.**



Mary Taylor, CPA  
Auditor of State

Perry County General Health District  
Perry County  
121 West Brown Street  
New Lexington, Ohio 43764

To the Board of Health:

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.

*Mary Taylor*

**Mary Taylor, CPA**  
Auditor of State

July 9, 2008

**This page intentionally left blank.**



# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Perry County General Health District  
Perry County  
121 West Brown Street  
New Lexington, Ohio 43764

To the Board of Health:

We have audited the accompanying financial statements of the Perry County General Health District, Perry County, Ohio (the Health District), as of and for the years ended December 31, 2007 and 2006. These financial statements are the responsibility of the Health 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 Health District has prepared its 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 statements present, GAAP require presenting entity wide statements and also presenting the Health District's larger (i.e., major) funds separately. While the Health 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 general health districts to reformat their statements. The Health 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, 2007 and 2006 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Health District as of December 31, 2007 and 2006, 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 Perry County General Health District, Perry County, Ohio, as of December 31, 2007 and 2006, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Health 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 July 9, 2008, on our consideration of the Health 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 cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

July 9, 2008



**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Intergovernmental	\$463,800	\$331,522	\$795,322
Permits	119,924		119,924
Licenses	73,419	239,600	313,019
Contractual services	250,405	15,378	265,783
Charges for Service	56,024		56,024
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	963,572	586,500	1,550,072
	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>			
Salaries	382,214	136,196	518,410
Supplies	10,247	13,309	23,556
Remittances to State	21,071	9,409	30,480
Equipment	6,091	20,883	26,974
Medical Insurance	86,067	18,670	104,737
Contracts - Services	213,715	134,051	347,766
Training	25,852	3,584	29,436
Travel	16,816	7,266	24,082
Utilities and rentals	4,136		4,136
Liability Insurance	1,707		1,707
Advertising and printing	1,018	3,980	4,998
Public employee's retirement	52,510	15,199	67,709
Worker's compensation	11,826	1,564	13,390
Life Insurance & Medicare	6,054	6,462	12,516
Other		58,525	58,525
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	839,324	429,098	1,268,422
	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	124,248	157,402	281,650
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	444,957	117,236	562,193
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$569,205</u></b>	<b><u>\$274,638</u></b>	<b><u>\$843,843</u></b>
	<hr/>	<hr/>	<hr/>
Reserves for Encumbrances, December 31	<u>\$6,072</u>	<u>\$47,313</u>	<u>\$53,385</u>

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

**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Intergovernmental	\$413,332	\$213,994	\$627,326
Permits	107,867		107,867
Licenses	69,661		69,661
Contractual services	5,277		5,277
Charges for services	49,547	26,476	76,023
Other receipts		2,518	2,518
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	645,684	242,988	888,672
	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>			
Salaries	337,010	86,831	423,841
Supplies	9,484	4,502	13,986
Vehicle Expense		20,638	20,638
Remittances to State	19,745	10,877	30,622
Equipment	2,846	3,609	6,455
Medical Insurance	70,076	14,042	84,118
Contracts - Services	42,408	70,974	113,382
Medicare	4,769	649	5,418
Travel	15,648	2,789	18,437
Training	19,385	2,655	22,040
Utilities and rentals	4,496		4,496
Liability Insurance	3,311		3,311
Advertising and printing	2,883	1,922	4,805
Public employee's retirement	45,118	13,139	58,257
Worker's compensation	7,049	1,269	8,318
Life Insurance	676	49	725
Other		36,385	36,385
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	584,904	270,330	855,234
	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	60,780	(27,342)	33,438
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	384,177	144,578	528,755
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$444,957</u></b>	<b><u>\$117,236</u></b>	<b><u>\$562,193</u></b>
	<hr/>	<hr/>	<hr/>
Reserves for Encumbrances, December 31	<u>\$6,595</u>	<u>\$16,003</u>	<u>\$22,598</u>

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

**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2007 AND 2006**

**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 Perry County General Health District, Perry County (the District), as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. The District's services include communicable disease investigations, immunizations, clinics, inspections, public health nursing services and also issues health-related licenses and permits, head lice and tobacco risk and reduction and homeland security and disaster preparedness.

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

**B. Basis of Accounting**

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Health 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 adequately disclose material matters the Auditor of State's accounting basis requires.

**C. Cash**

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

**D. Fund Accounting**

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

**1. General Fund**

The General Fund accounts for all financial resources except those restricted by law or contract.

**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 Health District had the following significant Special Revenue Funds:

**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2007  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds (Continued)**

*Cardiovascular Disease Risk and Reduction Grant Fund* - This fund receives grant revenue to be used for the awareness of reducing blood pressure and cholesterol.

*Coshocton Fairfield Licking Perry Solid Waste District Fund* - This fund receives grant money in coordination with Coshocton Fairfield Licking Perry Solid Waste District to help oversee and determine the compliance of solid waste disposal sites with health regulations.

*Public Health Infrastructure Grant Fund* - This fund receives federal grant money passed through the Ohio Department of Health used for programs related to homeland security and disaster preparedness.

**E. Budgetary Process**

The Ohio Revised Code requires the Health 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 Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure and amendments thereto. 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.

**3. Encumbrances**

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

A summary of 2007 and 2006 budgetary activity appears in Note 2.

**F. Property, Plant, and Equipment**

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

**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2007  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G. Accumulated Leave**

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

**2. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2007 and 2006 follows:

2007 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$880,045	\$963,572	\$83,527
Special Revenue	510,467	586,500	76,033
Total	<u>\$1,390,512</u>	<u>\$1,550,072</u>	<u>\$159,560</u>

2007 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$891,657	\$845,396	\$46,261
Special Revenue	552,343	476,411	75,932
Total	<u>\$1,444,000</u>	<u>\$1,321,807</u>	<u>\$122,193</u>

2006 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$638,646	\$645,684	\$7,038
Special Revenue	339,222	242,988	(96,234)
Total	<u>\$977,868</u>	<u>\$888,672</u>	<u>(\$89,196)</u>

2006 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$594,785	\$591,499	\$3,286
Special Revenue	382,849	286,333	96,516
Total	<u>\$977,634</u>	<u>\$877,832</u>	<u>\$99,802</u>

**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2007  
(Continued)**

**3. INTERGOVERNMENTAL RECEIPTS**

The Health District received tax receipts through 2007 from a 1 mill levy authorized by the Perry County Board of Commissioners, as a special taxing authority under Ohio Rev. Code Section 3709.29. The levy was approved by the residents of Perry County on November 2, 2004. Since this levy passed, the Board of Health waived the annual collection of \$10,000 in inside millage. The financial statements present these amounts as intergovernmental receipts.

**4. RETIREMENT SYSTEM**

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

The Ohio Revised Code also prescribes contribution rates. For 2007 and 2006, OPERS members contributed 9% and 9.5% of their gross salaries. The District contributed an amount equal to 13.55% of participants' gross salaries in 2006 and 13.85% in 2007. The District has paid all contributions required through December 31, 2007.

**5. RISK MANAGEMENT**

The Health District is insured through Perry County's risk management program. The County Risk Sharing Authority, Inc. (CORSA) is a public shared risk pool among thirty-nine counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance / Self Insurance Program, a group primary and excess insurance / self insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property and public official errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board.

No county may have more than one representative on the board at any time. Each member county's control over the budgeting county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable.



# 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*

Perry County General Health District  
Perry County  
121 West Brown Street  
New Lexington, Ohio 43764

To the Board of Health:

We have audited the financial statements of the Perry County General Health District, Perry County, Ohio (the Health District), as of and for the years ended December 31, 2006 and 2007, and have issued our report thereon dated July 9, 2008, wherein we noted the Health 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 Health District's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statement, but not to opine on the effectiveness of the Health District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Health 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 would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Health District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Health District's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiency described in the accompanying Schedule of Findings to be a significant deficiency in internal control over financial reporting: 2007-001.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Health District's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. We believe the significant deficiency described above is not a material weakness.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Health 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 a certain noncompliance or other matter that we reported to the Health District's management in a separate letter dated July 9, 2008.

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

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



**Mary Taylor, CPA**  
Auditor of State

July 9, 2008



**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2007 AND 2006**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
--

**FINDING NUMBER 2007-001**

**Significant Deficiency – Minute Record**

Public bodies take official actions and conduct all official business only in meetings. Minutes taken serve as the only record of public body meetings so it is imperative to include all actions taken by the public body within its minutes. Ohio Rev. Code Section 121.22(A) requires public officials to take official action and to conduct all deliberations upon official business only in open meetings unless the subject matter is specifically excepted by law. Ohio Rev. Code Section 121.22(G) provides that members of a public body may hold an executive session only after a majority of a quorum of the public body determines, by a roll call vote, to hold an executive session and only at a regular or special meeting for the sole purpose of the consideration of any of certain matters as listed in this Section. If a public body holds an executive session to consider any of the matters listed in this section, the motion and vote to hold that executive session shall state which one or more of the approved matters listed in this section are to be considered at the executive session.

Our review of 22 monthly board meetings held during 2006 and 2007 indicated the following weaknesses:

1. The Board entered into executive session at 13 different meetings with no reason given when entering into 4 of the 13 executive sessions. As a result, we could not determine if the Board complied with the aforementioned law for 4 executive sessions.
2. Minutes for 13 meetings held were not signed by both the presiding officer and the clerk. Without signatures of both the presiding officer and the clerk, the validity and accuracy of the minutes could be challenged.
3. For 16 meetings held, the minutes did not include the Board's acceptance of the monthly financial reports. The Board's receipt and review of monthly financial reports not only serves as an important monitoring control but also represents an official action of the Board and, therefore, should be noted in the minutes.

We recommend the following:

1. The Board should exercise more care to assure that the reasons for entering into executive sessions be noted in its minutes. The Board should also clarify the reasons for entering into the 4 executive sessions during 2006 and 2007.
2. All Board meeting minutes should be presented to the Board at the following meeting. The Board should review the minutes and officially accept them. The presiding officer and clerk should then sign the minutes and make them part of a permanent record.
3. The Board meeting minutes should indicate that monthly financial reports have been presented to and accepted by the Board. This procedure would assure that the minutes include a record of the Board's monitoring of the District's financial activity.

**Officials' Response:**

Procedures have been implemented for the General Health District to correct these matters. The fiscal officer will sign the minutes at the time they are presented to the Board. Immediately after being signed and approved, the minutes will be placed in the minute book. Reasons will be given each time the Board enters into executive session as required by the Ohio Rev. Code. Resolutions will be passed to reflect the review, acceptance and approval of the fiscal reports. Board members will initial and date each report. These reports will become a permanent part of the approved minutes.

**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2007 AND 2006**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2005-001	A reportable condition was issued regarding the lack of documentation maintained to determine the amount of immunizations billed and reimbursements received from Medicare and Medicaid.	Yes	
2005-002	A noncompliance citation was issued under Ohio Rev. Code Section 3709.28 as appropriations exceeded estimated resources.	Yes	



**Mary Taylor, CPA**  
Auditor of State

**PERRY COUNTY GENERAL HEALTH DISTRICT**

**PERRY 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 29, 2008**