

Lake-Geauga Public Health System & Government Innovation Study

Applicant Information

Ron H. Graham

Deputy Health Commissioner

33 Mill St. Painesville Ohio, 44077

Phone/Fax: 440-350-2358/440-350-2951

Local Government Innovation Fund Program

Application Scoring

Lead Applicant	Lake County General Health District
Project Name	Lake-Geauga Public Health System & Government Innovat 

<input checked="" type="checkbox"/>	Grant Application
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or

<input type="checkbox"/>	Loan Application
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The Local Government Innovation Fund Council
77 South High Street
P.O. Box 1001
Columbus, Ohio 43216-1001
(614) 995-2292

Local Government Innovation Fund Project Scoring Sheet

Section 1: Financing Measures

Financing Measures	Description	Criteria	Max Points	Applicant Self Score	Validated Score
Financial Information	<i>Applicant includes financial information (i.e., service related operating budgets) for the most recent three years and the three year period following the project. The financial information must be directly related to the scope of the project and will be used as the cost basis for determining any savings resulting from the project.</i>	Applicant provides a thorough, detailed and complete financial information	5	<input checked="" type="radio"/>	
		Applicant provided more than minimum requirements but did not provide additional justification or support	3	<input type="radio"/>	
		Applicant provided minimal financial information	1	<input type="radio"/>	
		Points	5	0	
Repayment Structure (Loan Only)	<i>Applicant demonstrates a viable repayment source to support loan award. Secondary source can be in the form of a debt reserve, bank participation, a guarantee from a local entity, or other collateral (i.e., emergency rainy day, or contingency fund, etc.).</i>	Applicant clearly demonstrates a secondary repayment source.	5	<input type="radio"/>	
		Applicant does not have a secondary repayment source.	0	<input type="radio"/>	
		Points	0	0	
Local Match	<i>Percentage of local matching funds being contributed to the project. This may include in-kind contributions.</i>	70% or greater	5	<input type="radio"/>	
		40-69.99%	3	<input type="radio"/>	
		10-39.99%	1	<input checked="" type="radio"/>	
		Points	1	0	
Total Section Points				6	0

Section 2: Collaborative Measures

Collaborative Measures	Description	Criteria	Max Points	Applicant Self Score	Validated Score
Population	<i>Applicant's population (or the population of the area(s) served) falls within one of the listed categories as determined by the U.S. Census Bureau. Population scoring will be determined by the smallest population listed in the application. Applications from (or collaborating with) small communities are preferred.</i>	Applicant (or collaborative partner) is not a county and has a population of less than 20,000 residents	5	<input type="radio"/>	
		Applicant (or collaborative partner) is a county but has less than 235,000	5	<input checked="" type="radio"/>	
		Applicant (or collaborative partner) is not a county but has a population 20,001 or greater.	3	<input type="radio"/>	
		Applicant (or collaborative partner) is a county with a population of 235,001 residents or more	3	<input type="radio"/>	
		Points	5	0	
Participating Entities	<i>Applicant has executed partnership agreements outlining all collaborative partners and participation agreements and has resolutions of support. (Note: Sole applicants only need to provide a resolution of support from its governing entity.)</i>	More than one applicant	5	<input checked="" type="radio"/>	
		Single applicant	1	<input type="radio"/>	
		Points	5	0	
Total Section Points				10	0

Local Government Innovation Fund Project Scoring Sheet

Section 3: Success Measures

Success Measures	Description	Criteria	Points	Applicant Self Score	Validated Score
Expected Return	Applicant demonstrates as a percentage of savings (i.e., actual savings, increased revenue, or cost avoidance) an expected return. The return must be derived from the applicant's cost basis. The expected return is ranked in one of the following percentage categories:	75% or greater	30	<input checked="" type="radio"/>	
		25.01% to 74.99%	20	<input type="radio"/>	
		Less than 25%	10	<input type="radio"/>	
		Points		30	0
Past Success	Applicant has successfully implemented, or is following project guidance from a shared services model, for an efficiency, shared service, coproduction or merger project in the past.	Yes	5	<input checked="" type="radio"/>	
		No	0	<input type="radio"/>	
		Points		5	0
Scalable/Replicable Proposal	Applicant's proposal can be replicated by other local governments or scaled for the inclusion of other local governments.	The project is both scalable and replicable	10	<input checked="" type="radio"/>	
		The project is either scalable or replicable	5	<input type="radio"/>	
		Does not apply	0	<input type="radio"/>	
		Points		10	0
Probability of Success	Applicant provides a documented need for the project and clearly outlines the likelihood of the need being met.	Provided	5	<input checked="" type="radio"/>	
		Not Provided	0	<input type="radio"/>	
		Points		5	0
Total Section Points				50	0

Section 4: Significance Measures

Significance Measures	Description	Criteria	Points Assigned	Applicant Self Score	Validated Score
Performance Audit Implementation /Cost Benchmarking	The project implements a single recommendation from a performance audit provided by the Auditor of State under Chapter 117 of the Ohio Revised Code or is informed by cost benchmarking.	Project implements a recommendation from an audit or is informed by benchmarking	5	<input type="radio"/>	
		Project does not implement a recommendation from an audit and is not informed by benchmarking	0	<input checked="" type="radio"/>	
		Points		0	0
Economic Impact	Applicant demonstrates the project will promote business environment (i.e., demonstrates a business relationship resulting from the project) and will provide for community attraction (i.e., cost avoidance with respect to taxes)	Applicant clearly demonstrates economic impact	5	<input checked="" type="radio"/>	
		Applicant mentions but does not prove economic impact	3	<input type="radio"/>	
		Applicant does not demonstrate an economic impact	0	<input type="radio"/>	
		Points		5	0
Response to Economic Demand	The project responds to current substantial changes in economic demand for local or regional government services.	Yes	5	<input checked="" type="radio"/>	
		No	0	<input type="radio"/>	
		Points		5	0
Total Section Points				10	0

Section 5: Council Measures			
Council Measures	Description	Criteria	Points Assigned
Council Preference	Council Ranking for Competitive Rounds	The Applicant Does Not Fill Out This Section; This is for the Local Government Innovation Fund Council only. The points for this section is based on the applicant demonstrating innovation or inventiveness with the project	
Total Section Points (10 max)			

Scoring Summary		
	Applicant Self Score	Validated Score
Section 1: Financing Measures	6	0
Section 2: Collaborative Measures	10	0
Section 3: Success Measures	50	0
Section 4: Significance Measures	10	0
Total Base Points:	76	0

Reviewer Comments

Tab 1: Lake-Geauga Public Health System & Government Innovation Study

Tab 1: Contact Information

Name: Lake County General Health District (Lake County, Ohio)
Address: 33 Mill St. Painesville Ohio, 44077
Phone/Fax: 440-350-2543/440-350-2951
E-Mail: rgraham@lcghd.org

Applicant Information

Ron H. Graham
Deputy Health Commissioner
33 Mill St. Painesville Ohio, 44077
Phone/Fax: 440-350-2358/440-350-2951

County: Lake

Counties Impacted: Lake and Geauga

Tab 2: Lake-Geauga Public Health System & Government Innovation Study

Tab 2: Collaborative Partners (4)

Name: Lake County General Health District (Lake County, Ohio)
Address: 33 Mill St., Painesville Ohio, 44077
Phone/Fax: 440-350-2543/440-350-2951
E-Mail: rgraham@lcghd.org

Name: Lake County OSU Extension Office (Lake County, Ohio)
Address: 99 East Erie St., Painesville Ohio, 44077
Phone/Fax: 440-350-2582/440-350-5928
E-Mail: rzondag@lkecountyohio.gov

Name: Geauga County Health District (Geauga County, Ohio)
Address: 470 Center St. Building 8, Chardon Ohio, 44024
Phone/Fax: 440-279-1900
E-Mail:

Name: Lake County Board of Commissioners
Address: 105 Main St., Painesville, Ohio 44077
Phone/Fax: 440-350-2745/440-350-2672
E-Mail: daniel.troy@lakecountyohio.gov

Technical Support Partner:

Name: Ohio Department of Health
Address: 246 N. High St., Columbus, Ohio 43215
Phone/Fax:
E-Mail:

Lake County General Health District (LCGHD) www.lcghd.org

The Lake County General Health District will coordinate the overall administration of the project, responsibility for fiscal management/reporting, and assure the completing of the project objectives. It will also coordinate the meetings and contract for services needed during the projects timeline.

The Lake County General Health District(LCGHD) has identified 2 governmental efficiency projects for its application. (1) The first is the *efficiency/shared merger/shared service and physical co-location* of the Lake County Ohio State University (OSU) Extension within the LCGHD building realizing immediate cost savings in rent, utilities, information technology(IT) costs, building maintenance, administration, and landscaping costs. The LCGHD seeks to incorporate the programs which share a similar mission and provide several congruent programs serving the Lake County residents. (2) The second project is the possibility of *shared service* between the LCGHD's and the Geauga County Health District's Women, Infants & Children (WIC) administered by the Ohio Department of Health. Federal and State budget cuts impacting the WIC program in fiscal year 2013 will result in a significant reduction in services to low-income pregnant women, infants, and children. Participation in a feasibility study

Tab 2: Lake-Geauga Public Health System & Government Innovation Study

between the two project sites is critical to the continued compliance and performance of this evidence based program. The Lake County General Health District's Board of Health will be provided with updates and progress summary information of the course of the project.

Lake County Board of Commissioners www.lakecountyohio.gov/commissioners

The Lake County Board of Commissioners currently contribute a significant level of funding and will help provide financial input and cost projections/cost savings for during the project and feasibility study. The Lake County Board of Commissioners will be represented by Commissioner Mr. Daniel Troy.

Lake County OSU Extension www.lake.osu.edu

The Lake County OSU Extension office, represented by Extension Director and Educator Mr. Randall Zondag and will attend the planning, logistics, and financial meetings during the feasibility study and associated relocation planning. Lake County OSU Extension Mr. Zondag will need to address the needs of file storage, IT needs, desk location, share clerical/receptionist duties, and coordination of education materials. The Lake County OSU Extension's Board of Trustees will be provided with updates and progress summary information of the course of the project.

Geauga County Health District <http://geaugacountyhealth.org/>

Health Commissioner Mr. Robert Weisdack and Mr. Dan Mix will participate in the scheduled meetings to discuss the logistics of improved efficiency, financial savings, and shared service that may result in the submission of a joint Ohio Department of Health application for a newly created Lake-Geauga WIC program for fiscal year 2013 and beyond. The Geauga County Board of Health will be provided with updates and progress summary information of the course of the project.

Ohio Department of Health <http://www.odh.ohio.gov/>

The Ohio Department (ODH) of Health will provide technical support and consultative services for the Lake County General Health District in respect to WIC Administration and its associated policies as well as acting providing additional resources as needed with the shared services between the LCGHD and Lake County OSU Extension do to their well documented relationship with the Ohio Department of Health, The Ohio State University (OSU), and the OSU College of Public Health. Mr. Joe Mazolla will act as the ODH contact for the project.

Tab 3: Lake-Geauga Public Health System & Government Innovation Study

5Tab 3: Project Information

Name of Project: *Lake-Geauga Public Health System & Government Innovation Study*

Identification:

The Lake County General Health District seeks a grant in the amount of \$100,000 to complete a feasibility study for the planning and management of two potential efficiency, shared service, and merger projects impacting Lake and Geauga Counties.

Problem Statement:

Economic and financial stressors and record high demands for public health and non-profits services have been a catalyst to explore innovative partnerships in order to address the needs of Lake and Geauga residents through planning, partnerships, and improved efficiency.

Project Description:

The Lake County General Health District (LCGHD) has identified two potential partnerships as a result of an extensive community health assessment and quality improvement project; (1) A shared efficiency, shared service, and potential shared merger between the between the LCGHD and the Lake County Ohio State University (OSU) Extension. (2) The second project is the possibility of shared service between the LCGHD's and the Geauga County Health District's Women, Infants and Children (WIC) programs administered by the Ohio Department of Health. Federal and state budget cuts (15% or higher) impacting the Lake and Geauga WIC programs in fiscal year 2013 will result in a significant reduction in preventive health services to low-income pregnant women, infants, and children.

Research indicates that nonprofits continue to pursue merger and acquisition activity as they react to market conditions and move quickly to increase their geographical footprint and reap the benefits of economies of scale. However, the opportunity for a merger/acquisition to fail is greatest after the deal is finalized, especially if the combined business is expected to operate as a cohesive organization with little preparation for integration. The funds being requested by the Lake County General Health District and its partners, the Lake County OSU Extension and the Geauga County Board of Health, will help cover the costs of the staff time, legal consultation, and meeting materials to complete a feasibility study to quantify the financial savings and action steps needed to stabilize the programs after the implementation of the study. The role of the Lake County Board of Commissioners will also help develop the research, financial planning, and technical support as necessary.

Tab 3: Lake-Geauga Public Health System & Government Innovation Study

Lake County General Health District and Lake County OSU Extension:

Lake County OSU Extension offers a favorable overlap and complimentary scope of services when compared to the Health District. It has been identified that physically co-locating the Lake County OSU Extension would result in several positive outcomes; shared/decreased information (IT) and utility costs, improved coordination and service delivery to the public, shared resources and educational services, decreased administrative staffing costs, and enhanced ability to co-author competitive grant applications in order to draw down additional federal, state, and local grant dollars. Additionally, the scan indicated that many services in the non-profit sector tends to be highly fragmented.

The Ohio State University Extension has been in Lake County since 1917. At the time there was only one Agricultural Agent and a Home Agent. They are now in the business of providing education to the citizens on a variety of topics including: horticulture, family and consumer sciences, nutrition, 4-H youth development and Great Lakes education. Similarly, the Lake County General Health District has been providing preventive public health and educational services since 1916.

As resources continue to become scarce, the Lake County General Health District is seeking to coordinate the efforts of many non-profit and community based agencies. The Health District identified that issues of nutrition, parenting/parent education, gardening/community gardens, consumer sciences, and recycling efforts align well with the Health District's current programming. The Lake County OSU impact statement is as follows; "Empowerment through education: OSU Extension is your connection to the trusted resources of The Ohio State University. We offer practical information on issues of home, family, farm, business, and community and well-being that improve your every day life." This statement is parallel to the mission of the Health District; "The overall mission of the Lake County General Health District is that of preventing disease, prolonging life and promoting health and efficiency through an organized, committed effort, and organizing these benefits as to enable every resident within the Health District to realize their birthright of health and longevity."

The Lake County General Health District has the expressed support of the Lake County Commissioners, Mr. Randall H. Zondag (Extension Director and Educator), and the LCGHD Board of Health to begin "due diligence" in identifying how the physical co-location, shared staffing, and program coordination will operate. Anticipated first year savings may be as high as \$50,000 annually. Additionally, the Lake County General Health District seeks to acquire legal services to identify if the two agencies can merge under the Lake County Board of Health and the limitations or opportunities provided under the Ohio Administrative Code/Ohio Revised Code, and the Ohio State University. By conducting a feasibility study, one that could result in replication over 88 counties in Ohio, it hopes to identify how additional costs, services, and related outcomes if it is possible to merge the together as one agency with a unified mission.

Tab 3: Lake-Geauga Public Health System & Government Innovation Study

Lake County General Health District & Geauga County Health District:

The Lake County General Health District also has the expressed support of the Geauga County Board of Health for the purpose of the feasibility study. Health Commissioner Mr. Robert Weisdack and Director Mr. Dan Mix will participate in the scheduled meetings to discuss the logistics of improved efficiency, financial savings, and shared service that may result in the submission of a joint Ohio Department of Health application for a newly created Lake-Geauga WIC program for fiscal year 2013 and beyond. Mr. Weisdack and Mr. Mix will attend the meetings over the course of July 2012-2014 assisting with meeting the objectives of the feasibility study and coordination of service scenarios. The Geauga County Board of Health will be provided with updates and progress summary information of the course of the project.

Currently, each program employs a WIC Project Director and collectively provides six dedicated clinic sites over the Lake and Geauga area. Additionally, it provides breastfeeding peer education for its clients and provides on-call support. The partners would like to look at the feasibility of reducing administration costs, improving the efficiencies of the breastfeeding peer program over cross-jurisdictional lines, and reducing clinics based on distances and location to the core concentrations of the populations served. Together the LCGHD and Geauga County Health District serve approximately 230,000 and 94,000 residents respectively.

Probability for Success:

The probability for success of the project is 100%. The LCGHD has written agreements outlining the expectations of the partners and the support of the governing bodies. The executive leaders, those with the overall authority to adopt policies, have verified their commitment to the feasibility study, planning, dedicated resources, and improving local government program/agency efficiency. Leading the program will be the Deputy Health Commissioner, Ron H. Graham R.D., L.D., M.P.H., who has experience/training in strategic planning, continuous quality improvement, and group facilitation in both academic and real-world applications. The other partner agency representatives have at least 10 years of experience in their position with their agency. Additionally, the LCGHD has the resources of the Lake County Board of County Commissioners and the Lake County Prosecutors' office to assist with legal aspects of the planning as well as moderation services.

Each project is expected to produce savings. The physical merger of the Lake County OSU Extension office may result in a savings of \$12,000 in the first year and as much as \$20,000 in year two. Initial costs savings in the first year are projected to be lower due to the need of IT support to integrate the staff, communications, and network capacity successfully. Additionally, moving costs and cubicle reconfiguration will mostly likely impact the initial savings. The potential savings between the LCGHD and the Geauga County WIC program may be as high as \$25,000 in year one, with possible staff attrition bringing the savings to over \$60,000. Years two and beyond will most likely realize an average savings of approximately \$30,000 annually for the first five years.

Tab 3: Lake-Geauga Public Health System & Government Innovation Study

Currently, there over 80 county-based WIC programs in Ohio with each county applying for funds independently and locating clinics in the absence of GIS mapping. Reducing the number of WIC grantees and moving to a cross-jurisdictional or regional approach will result in less staffing needed at the state level and reduced number of high cost WIC Project Directors. This merger currently only exists for Portage/Columbiana WIC which occurred numerous years ago and the process was documented in length. The feasibility study and demonstration project (if the programs can successfully merge) may be re-created in up to 40 other counties within the state.

The LCGHD and Lake County OSU Extension is likely to be the first proposed merger of the two programs in the state. The demonstration of the physical co-location may be reproducible in all 88 counties. In addition, the feasibility study of a merger and acquisition model may results in tens of thousands of dollars in savings over the next five years. The feasibility study will seek to identify the legal, political, and local barriers to the proposed concept in an effort to identify a highly reproducible demonstration project.

Past Example(s):

LCGHD also organized the recruitment of a physical therapy and occupational therapy provider in order to maximize third party reimbursement of services that, prior to the planning and project analysis, was provided by the Lake County Board of Developmental Disabilities. The Lake County Board of Developmental Disabilities utilized independent contractors, paying 100% of the costs because contractors did not seek 3rd party reimbursement. These costs were being subsidized by a county levy. The planning was initiated in July of 2011 and the program was successfully implemented in January of 2012. Upon completion of the first quarter of the pilot the exact savings will be identified. Projected cost savings, when the program is in full operation, will result in a 50% reduction in costs or an estimated \$150,000 to the Board of Developmental Disabilities; previously supported by local levy/tax dollars.

A past example of a successful innovation is the co-location of the Lake County Family and Children First Council (FCFC) in 2007/2008. The LCGHD, before the co-location/physical merger, operated as the fiscal agent for the Lake County FCFC. Previously, the Lake County Board of Commissioners operated as the fiscal agent but due to the LCGHD operating the Help Me Grow program, significant staff billing and budgeting costs were reduced when the LCGHD assumed fiscal responsibility. The second part of the efficiency planning project was to locate the Lake County FCFC staff within the LCGHD eliminating rent, IT costs, and travel incurred by the FCFC resulting in a savings of approximately \$5-6,000 dollars annually.

Tab 3: Lake-Geauga Public Health System & Government Innovation Study

Improved Business Environment and Community Attraction:

The benefit to a Lake-Geauga WIC program is that of ensuring the minimum number of staff is available to serve the clients/residents requesting services that will not be available if financial and federal grant reductions cannot be offset. The feasibility study will assist in developing critical qualitative and quantitative data needed to implement changes and long term planning necessary in meeting the community needs. The study may help a Lake-Geauga WIC program to materialize allowing residential boundaries to be dropped. For example, a Lake County resident must attend a Lake County WIC clinic. Under the new model the community would be able to attend the clinic of their choice, for example, if a Lake County resident worked in Geauga it may be their preference to attend a Geauga based clinic site. Additionally, the community attraction would be enhanced by improved customer service and service provision as staffing should be able to retained as other direct costs, such as rent and utilities, will be reduced. The improved business environment would be in the ability to share direct care staff (clerical, professional, and breastfeeding education peers) among the two health districts to cover planned vacations and absences as well as the ability to expand the number of clients served during program surge.

In the case of the Lake County OSU Extension the improved business environment and community attraction would be that of a "centralized" location or "one-stop" shopping. Residents previously accessing services that were located elsewhere may now access these services in a "one stop" agency structure, should the agencies successfully merge. Additionally, the shared clerical staff, reduction of duplicate education efforts, and the increase availability to agency staff will reduce travel time, building costs, IT costs, etc. The potential for grant collaboration will significantly increase as the agencies will better understand each others role in the community and take steps toward co-authoring grant opportunities or contract services.

The improved business environment will be accomplished by the expansion of office hours. Financial reductions in the Lake County OSU budget have resulted in decreased office hours and thus reduced access to their services by the public. Previously, hours were typically 8:00 a.m. to 4:00 p.m. and now are only open 9:00 a.m. to Noon and 1:00 p.m. to 3:00 p.m. Possible co-location would allow access to resume to its previous time, as staff can provide basic services on behalf of each agency through education and the sharing of clerical staff. The physical co-location, should it occur, would allow the Lake County Board of Commissioners to be able to sell the current building for a onetime benefit of \$100,000 to \$125,000 due to its location on U.S. Route 20.

Return on Investment:

The Lake County General Health District's return on investment is that for every \$1.00 expended on the feasibility study it will result in a \$3.00 savings at the end of a three year period. The one time sale of the Lake County Board of Commissioner's building, in which the Lake County OSU Extension resides, will increase the savings to \$4.00 if fully implemented. The Lake County General Health District annually receives approximately

Tab 3: Lake-Geauga Public Health System & Government Innovation Study

\$35,000 directly from the Ohio Department of Health; while a 1 to 4 ratio may not be a significant return of investment compared to many other local government/political subdivisions, the savings will be significant to a local board of health or health district.

Economic Need:

The Lake County General Health District has been informed that it will take a \$100,000 reduction (15% of its entire WIC program budget) for FY 2013; likewise, the Geauga Health District will incur a \$45,000 reduction leaving both programs in jeopardy. The Lake County Board of Commissioners have had to reduce its funding to the Lake County OSU Extension office dramatically over the last several years due to the reduction in county revenue.

Summary:

In summary, the funds being requested will accomplish two items; (1) Provide funding to pay for staff time in planning of a physical location, cover the costs of moving and IT equipment to co-locate, and to acquire storage space as needed. (2) The funds will cover the costs of staff time of the three partners in planning a merger under Ohio law, legal services/fees associated with the feasibility study, due diligence, travel, and infrastructure costs associated with a full merger should it successfully be completed.

The Lake County General Health District seeks a total grant request of \$100,000.00 for this pilot project. The results of the study will be made available to the Ohio Department of Health, local health districts, county commissioners, Ohio State University, and local OSU Extension Offices.

Tab 4: Lake-Geauga Public Health System & Government Innovation Study

Tab 4: Financial Documentation:

3 Years Financial History (must include balance sheet, income statement, and statement of cash flows): Not applicable to Grants.

Type of Funds Requested: \$100,000 for feasibility study, planning, and management for achieving efficiency, shared programming, and merger.

Table 1: Documentation of In-Kind Match Source

Agency	LGIF	Match (10%)	Source
Lake County General Health District	\$45,000.00	\$4,500.00	Health Commissioner's Salary
Geauga County Health District	\$25,000.00	\$2,500.00	Health Commissioner's Salary
Lake County OSU Extension	\$25,000.00	\$2,500.00	Director's Salary
Lake County Commissioners	\$5,000.00	\$500.00	Commissioner's Salary
Total:	\$100,00.00	\$10,000.00	

Table 2: Three (3) Year Potential Savings

Agency	1st Year Potential Savings	2nd Year Potential Savings	3rd Year Potential Savings
Lake County General Health District (includes savings on both shared service partnerships)	\$30,000.00	\$45,000.00	\$56,000.00
Geauga County Health District	\$10,000.00	\$20,000.00	\$30,000.00
Lake County OSU Extension	\$20,000.00	\$25,000.00	\$26,000.00
Lake County Commissioners	\$5,000	\$10,000.00	\$11,000.00
Total:	\$65,000.00	\$100,000.00	\$113,000.00

Note: Savings realized by reduction in Administrative/Executive Staff, rent, building maintenance, shared services, discontinued programs, attrition, clinic closure, and potential grant competitiveness as a result of the partnerships.

Tab 4: Lake-Geauga Public Health System & Government Innovation Study

Note: Return on investment at the end of 3 years is anticipated to be at **113%** with the inclusion of the sale of the current Lake County OSU extension office the ROI is anticipated to be at over **220%**.

Detailed Project Budget:

Lake County General Health District	Formula	Total
Ron H. Graham, Deputy Health Commissioner	\$60 per hour, including fringe costs for 100 hours	\$6,000.00
Frank Kellogg Health Commissioner	\$80 per hour, including fringe costs for 100 hours	\$8,000.00
Jeff Campbell, Senior Finance Officer	\$50 per hour, including fringe costs for 100 hours	\$5,000.00
Lauren Henderson, WIC Project Director	\$40 per hour, including fringe costs for 100 hours	\$4,000
Meeting Facilitator (To Be Determined)	\$40 per hour for 50 hours over 2 years.	\$2,000.00
Attorney Fees for Services	\$150.00 per hour for 150 hours over 2 years	\$22,500.00
Meeting Materials (copies, printing, examples, draft documents, and documentation)	\$.10 per copy for 2000 pages over 2 years.	\$200.00
Travel Mileage to meetings	\$.45 per mile for a total of 1500 miles	\$675.00
Lap-top and projector for meeting facilitation and staff updates	Laptop at \$900.00 and portable projector at \$500.00	\$1,400.00
Subtotal		\$49,775.00
In-Kind Match		\$ 4,775.00
LGIF Budget Request		\$45,0000

Geauga County Health District	Formula	Total
Robert Weisdack Health Commissioner	\$80 per hour, including fringe costs for 100 hours	\$8,000.00
Dan Mix, Personnel Health Services Director	\$60 per hour, including fringe costs for 100 hours	\$6,000.00
Sandy Gerzeny, Fiscal Coordinator	\$50 per hour, including fringe costs for 100 hours	\$5,000.00
Peggy Herman, WIC Project Director	\$40 per hour, including fringe costs for 100 hours	\$4,000.00
Travel Mileage to meetings	\$.45 per mile for a total of 1500 miles	\$675.00
Lap-top and projector for	Laptop at \$900.00 and	\$1,400.00

Tab 4: Lake-Geauga Public Health System & Government Innovation Study

meeting facilitation and staff updates	portable projector at \$500.00	
Subtotal		\$25,075.00
In-Kind Match		\$2,575.00
LGIF Budget Request		\$25,000.00

Lake County OSU Extension	Formula	Total
Randall Zondag, Director	\$60 per hour, including fringe costs for 100 hours	\$6,000.00
Frank Lichtkoppler, Extension Specialist	\$60 per hour, including fringe costs for 100 hours	\$6,000.00
Lisa Siciliano-Miller, Extension Educator	\$50 per hour, including fringe costs for 100 hours	\$5,000.00
Beth Bollas, Program Assistant	\$40 per hour, including fringe costs for 100 hours	\$4,000.00
Meeting Materials (copies, printing, examples, draft documents, and documentation)	\$.10 per copy for 2000 pages over 2 years.	\$200.00
Travel Mileage to meetings	\$.45 per mile for a total of 1500 miles	\$675.00
Lap-top and projector for meeting facilitation and staff updates	Laptop at \$900.00 and portable projector at \$500.00	\$1,400.00
Subtotal		\$25,075.00
In-Kind Match		\$2,575.00
LGIF Budget Request		\$25,000.00

Lake County Board of Commissioners	Formula	Total
*To Be Determined, County Commissioner Staff	\$50 per hour, including fringe costs for 50 hours	\$3,000.00
Mike Matas, Finance/Budget Director	\$60 per hour, including fringe costs for 50 hours	\$2,500.00
Subtotal		\$5,500.00
In-Kind Match		\$500
LGIF Budget Request		\$5,000.00

*The County Commissioner Staff representative is "To Be Determined".

Budget Narrative

Tab 4: Lake-Geauga Public Health System & Government Innovation Study

The partnering agencies will assure a minimum of a 10% match however any costs by the collaborating partners will be considered in kind should it exceed the funds identified in order to meet the requirements.

The budgetary costs are primarily support the salary and fringe benefit costs of the core planners that will be involved in the study and their anticipated time has been included in the previous tables. Three of the four collaborating partners will utilize LGIF funds to purchase a lap-top and projector so the each agency may present documents simultaneously. The equipment will also be utilized to educate the various governing bodies, including but not limited to staff, Board Members, and Trustees, throughout the project. Mileage will be incurred for actual miles driven at a rate of \$.45 per mile. This will cover the cost of traveling to meetings locally and out-of-county (Columbus) to meet with Ohio Department of Health and Ohio State University staff as necessary. County Commissioner Daniel Troy will not receive compensation, due the State statutory salary levels, but will be involved in the process due to the Lake County Commissioners financial contributions and support it provides to the Lake County OSU Extension. Due to current staff vacancies, staff will be identified should the project be funded.

Copy and printing costs will be incurred to provide facility information sharing and documentation during the course of the feasibility study. Additionally, it will cover the costs of producing and sharing a final report to interested parties and stakeholders.

Additionally, funds have been allocated for an Attorney and professional Meeting Facilitator to assist with the completion of the study and statutory research needed. The Meeting Facilitator will work with all collaborative partners during the "in-person" meetings and phone conference calls. The facilitator will also be able to meet with each collaborative partner individually to help assess, evaluate, and represent all parties and to reduce barriers to maximize the success of the study.

Tab 5: Lake-Geauga Public Health System & Government Innovation Study

Tab 5: Supporting Documentation:

Feasibility Determinations: Not applicable, application for grant funds only.

Executed partnership agreements

Resolution of support/Letters of Support

Audit

Identification of County/Counties (2010 Census)

Self Score Assessment: Score ___76

People Quick Facts	Geauga County	Ohio
Population, 2011 estimate	NA	11,544,951
Population, 2010	93,389	11,536,504
Population, percent change, 2000 to 2010	2.7%	1.6%
Population, 2000	90,895	11,353,140
Persons under 5 years, percent, 2010	5.6%	6.2%
Persons under 18 years, percent, 2010	26.0%	23.7%
Persons 65 years and over, percent, 2010	15.5%	14.1%
Female persons, percent, 2010	50.8%	51.2%
White persons, percent, 2010 (a)	96.9%	82.7%
Black persons, percent, 2010 (a)	1.3%	12.2%
American Indian and Alaska Native persons, percent, 2010 (a)	0.1%	0.2%
Asian persons, percent, 2010 (a)	0.6%	1.7%
Native Hawaiian and Other Pacific Islander, percent, 2010 (a)	Z	Z
Persons reporting two or more races, percent, 2010	0.8%	2.1%
Persons of Hispanic or Latino origin, percent, 2010 (b)	1.1%	3.1%
White persons not Hispanic, percent, 2010	96.1%	81.1%
Living in same house 1 year & over, 2006-2010	93.4%	85.0%
Foreign born persons, percent, 2006-2010	2.8%	3.8%
Language other than English spoken at home, pct age 5+, 2006-2010	11.6%	6.3%
High school graduates, percent of persons age 25+, 2006-2010	89.8%	87.4%
Bachelor's degree or higher, pct of persons age 25+, 2006-2010	34.0%	24.1%
Veterans, 2006-2010	6,732	936,383
Mean travel time to work (minutes), workers age 16+, 2006-2010	26.9	22.7
Housing units, 2010	36,574	5,127,508
Homeownership rate, 2006-2010	87.0%	69.2%
Housing units in multi-unit structures, percent, 2006-2010	6.1%	23.0%
Median value of owner-occupied housing units, 2006-2010	\$230,900	\$136,400
Households, 2006-2010	34,285	4,552,270
Persons per household, 2006-2010	2.68	2.46
Per capita money income in past 12 months (2010 dollars) 2006-2010	\$32,735	\$25,113
Median household income 2006-2010	\$65,663	\$47,358
Persons below poverty level, percent, 2006-2010	7.6%	14.2%
Business QuickFacts	Geauga County	Ohio
Private nonfarm establishments, 2009	2,749	256,551
Private nonfarm employment, 2009	31,094	4,460,553
Private nonfarm employment, percent change 2000-2009	6.6%	-10.8%
Nonemployer establishments, 2009	9,785	697,000
Total number of firms, 2007	13,656	897,939
Black-owned firms, percent, 2007	S	5.8%
American Indian- and Alaska Native-owned firms, percent, 2007	F	0.3%
Asian-owned firms, percent, 2007	0.3%	2.0%
Native Hawaiian and Other Pacific Islander-owned firms, percent, 2007	F	S
Hispanic-owned firms, percent, 2007	0.4%	1.1%
Women-owned firms, percent, 2007	20.3%	27.7%
Manufacturers shipments, 2007 (\$1000)	2,964,442	295,890,890
Merchant wholesaler sales, 2007 (\$1000)	424,626	135,575,279

Retail sales, 2007 (\$1000)	916,653	138,816,008
Retail sales per capita, 2007	\$9,332	\$12,049
Accommodation and food services sales, 2007 (\$1000)	94,053	17,779,905
Building permits, 2010	91	13,710
Federal spending, 2009	362,431	105,173,413
Geography QuickFacts	Geauga County	Ohio
Land area in square miles, 2010	400.16	40,860.69
Persons per square mile, 2010	233.4	282.3
FIPS Code	55	39
Metropolitan or Micropolitan Statistical Area		
Cleveland-Elyria-Mentor, OH Metro Area		
(a) Includes persons reporting only one race.		
(b) Hispanics may be of any race, so also are included in applicable race categories.		
FN: Footnote on this item for this area in place of data		
NA: Not available		
D: Suppressed to avoid disclosure of confidential information		
X: Not applicable		
S: Suppressed; does not meet publication standards		
Z: Value greater than zero but less than half unit of measure shown		
F: Fewer than 100 firms		
Source: US Census Bureau State & County QuickFacts		

People Quick Facts	Lake County	Ohio
Population, 2011 estimate	NA	11,544,951
Population, 2010	230,041	11,536,504
Population, percent change, 2000 to 2010	1.1%	1.6%
Population, 2000	227,511	11,353,140
Persons under 5 years, percent, 2010	5.5%	6.2%
Persons under 18 years, percent, 2010	22.2%	23.7%
Persons 65 years and over, percent, 2010	16.1%	14.1%
Female persons, percent, 2010	51.3%	51.2%
White persons, percent, 2010 (a)	92.5%	82.7%
Black persons, percent, 2010 (a)	3.2%	12.2%
American Indian and Alaska Native persons, percent, 2010 (a)	0.1%	0.2%
Asian persons, percent, 2010 (a)	1.1%	1.7%
Native Hawaiian and Other Pacific Islander, percent, 2010 (a)	Z	Z
Persons reporting two or more races, percent, 2010	1.5%	2.1%
Persons of Hispanic or Latino origin, percent, 2010 (b)	3.4%	3.1%
White persons not Hispanic, percent, 2010	90.9%	81.1%
Living in same house 1 year & over, 2006-2010	89.3%	85.0%
Foreign born persons, percent, 2006-2010	5.3%	3.8%
Language other than English spoken at home, pct age 5+, 2006-2010	7.6%	6.3%
High school graduates, percent of persons age 25+, 2006-2010	90.7%	87.4%
Bachelor's degree or higher, pct of persons age 25+, 2006-2010	24.2%	24.1%
Veterans, 2006-2010	20,830	936,383
Mean travel time to work (minutes), workers age 16+, 2006-2010	23.2	22.7
Housing units, 2010	101,202	5,127,508
Homeownership rate, 2006-2010	77.0%	69.2%
Housing units in multi-unit structures, percent, 2006-2010	18.3%	23.0%
Median value of owner-occupied housing units, 2006-2010	\$158,100	\$136,400
Households, 2006-2010	94,211	4,552,270
Persons per household, 2006-2010	2.41	2.46
Per capita money income in past 12 months (2010 dollars) 2006-2010	\$28,221	\$25,113
Median household income 2006-2010	\$54,896	\$47,358
Persons below poverty level, percent, 2006-2010	8.1%	14.2%
Business QuickFacts	Lake County	Ohio
Private nonfarm establishments, 2009	6,237	256,551
Private nonfarm employment, 2009	85,877	4,460,553
Private nonfarm employment, percent change 2000-2009	-11.7%	-10.8%
Nonemployer establishments, 2009	14,087	697,000
Total number of firms, 2007	20,222	897,939
Black-owned firms, percent, 2007	1.1%	5.8%
American Indian- and Alaska Native-owned firms, percent, 2007	0.2%	0.3%
Asian-owned firms, percent, 2007	1.7%	2.0%
Native Hawaiian and Other Pacific Islander-owned firms, percent, 2007	F	S
Hispanic-owned firms, percent, 2007	S	1.1%
Women-owned firms, percent, 2007	25.8%	27.7%
Manufacturers shipments, 2007 (\$1000)	5,220,926	295,890,890
Merchant wholesaler sales, 2007 (\$1000)	1,867,798	135,575,279

Retail sales, 2007 (\$1000)	3,460,873	138,816,008
Retail sales per capita, 2007	\$14,759	\$12,049
Accommodation and food services sales, 2007 (\$1000)	390,752	17,779,905
Building permits, 2010	276	13,710
Federal spending, 2009	1,416,742	105,173,413
Geography QuickFacts	Lake County	Ohio
Land area in square miles, 2010	227.49	40,860.69
Persons per square mile, 2010	1,011.2	282.3
FIPS Code	85	39
Metropolitan or Micropolitan Statistical Area		
Cleveland-Elyria-Mentor, OH Metro Area		
(a) Includes persons reporting only one race.		
(b) Hispanics may be of any race, so also are included in applicable race categories.		
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X: Not applicable		
S: Suppressed; does not meet publication standards		
Z: Value greater than zero but less than half unit of measure shown		
F: Fewer than 100 firms		
Source: US Census Bureau State & County QuickFacts		



COUNTY OF LAKE

BOARD OF COUNTY COMMISSIONERS

105 MAIN STREET • PAINESVILLE, OHIO 44077 • (440) 350-2752

DANIEL P. TROY

February 23, 2012

Ron H. Graham MPH, RD, LD, Deputy Health Commissioner
Lake County General Health District
33 Mill Street
Painesville, Ohio 44077

Dear Mr. Graham:

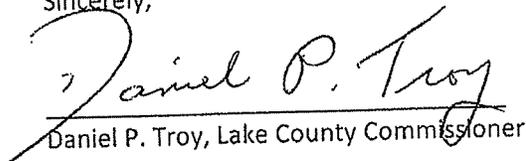
The Lake County Board of Commissioners supports the Lake County General Health District's (LCGHD) *Lake-Gauga Public Health System & Government Innovation Study* application. The Board of Commissioners applauds the efforts of the LCGHD to examine opportunities to successfully deliver shared services efficiently and effectively for the citizens of the region.

The Board of Commissioners provides a direct funding subsidy to the Lake County Ohio State University Extension and has steadily reduced the total funding annually over the last several years. The state of the local economy continues to challenge governmental, non-profit, and social services agencies and increasingly agencies need to evaluate, assess, and partner to provide cost effective services.

I agree to represent the Lake County Board of Commissioners during the scheduled meetings with the LCGHD for the purpose of fulfilling the action and time line items necessary for the completion of the feasibility study, as well as the planning and management objectives. Furthermore, the Board of Commissioners will provide technical experts such as its Finance Director and County Prosecutor representation as needed during the two-year period of the feasibility study, planning, and physical relocation if, in fact, it is determined that such action would produce the financial savings identified in the preliminary assessment.

The Board of Commissioners expresses its appreciation to the Lake County General Health District and to the Lake County OSU Extension for their willingness to explore the potential of shared and coordinated programs to improve the operations of service providers and the delivery of those services to our citizens.

Sincerely,


Daniel P. Troy, Lake County Commissioner

Resolution 1-2012

Board of Health Resolution for the Intent to Participate in the *Lake-Geauga Public Health System & Government Innovation Study*

WHEREAS Geauga County is a network of government, non-profit, and other agencies concerned with the public health system including coordination of health/education programs, public health authorities, and other health service providers;

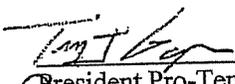
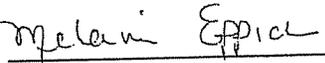
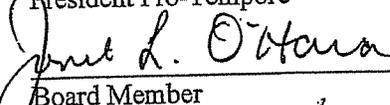
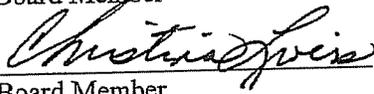
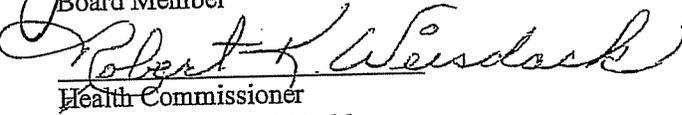
AND WHEREAS the Geauga County Health District seeks to continually develop a system for the efficient delivery and management of practice public health services/programs and further seeks to improve coordination of WIC services currently provided in Geauga County;

NOW THEREFORE, BE IT RESOLVED

That, for the purpose of preserving and promoting the Public Health and Welfare, the Geauga County Board of Health agrees that;

- 1.) The Geauga County Health District shall partner with the Lake County General Health District in applying to the State of Ohio Department of Development for the Local Government Innovations Fund (LGIF) competitive grant application regarding the WIC program;
- 2.) The Geauga County Health District staff will participate in a management, planning, and feasibility study for the sharing of costs and realization of costs savings associated with administration, information technology (IT), and program and service delivery;
- 3.) The Geauga County Health District will participate as a coordinating partner by attending planning meetings necessary for the completion of the WIC feasibility study;

Resolution 1-2012 was adopted by the Geauga County Board of Health on February 21, 2012 to become effective on February 21, 2012

	Vote		Vote
 Board President	<u>Yes</u>	 President Pro-Tempore	<u>YES</u>
 Board Member	<u>Yes</u>	 Board Member	<u>Yes</u>
 Board Member	<u>yes</u>	 Health Commissioner Secretary, Board of Health	



Ohio State University Extension

Lake County
99 East Erie Street
Painesville, OH 44077

Phone (440) 350-2582
(440) 918-2582
(440) 298-3334, Ext. 2582
Fax (440) 350-5928

To: Ron H. Graham RD, LD, MPH
Deputy Health Commissioner
Lake County General Health District
33 Mill St.
Painesville, Ohio 44077

From: Randall H. Zondag
Commercial Horticulturist and Director
OSU Extension- Lake County

Topic: MOA –Feasibility Study

February 28, 2012

Dear Ron,

The Lake County OSU Extension office would like to work with your office and other organizations on a feasibility study that will examine sharing costs and potential costs savings associated with cooperative administration, information technology (IT), and program and service delivery in Lake County. We feel that a study of this kind will be a positive way to look at addressing the changing needs in the delivery of government services through better use of the expertise already present in the county. Additionally, this study will help us develop a better idea of how to provide useful services to our clientele now and in the years to come.

Please let me know what further information you will need to get the grant submitted.

Sincerely

Randall H. Zondag
Commercial Horticulturist and Director
OSU Extension – Lake County

7.13

Resolution of Intent to Participate in the Lake-Geauga Public Health System & Government Innovation Study

Lake County
General Health District



Public Health
Prevent. Promote. Protect.

Lake County
General Health District



Public Health
Prevent. Promote. Protect.

RESOLUTION
Of the Lake County General Health District
Board of Health
Of
Intent to Participate in the Lake-Geauga Public Health System
& Government Innovation Study

WHEREAS, Lake County is a network of government, non-profit, and other agencies concerned with the public health system including coordination of health/education programs, public health authorities, and other health service providers; and

WHEREAS, the Lake County General Health District seeks to continually develop a system for the efficient delivery and management of practice public health services/programs and further seeks to improve coordination of services currently provided in Lake County; and

WHEREAS, the Lake County General Health District agrees to participate in a management planning and feasibility study for the sharing of costs and realization of cost savings associated with administration, information technology (IT) and program and service delivery; and

WHEREAS, the Lake County General Health District agrees to participate as a coordinating partner, in conjunction with the Lake County Ohio State University Extension, and the Geauga County Health District, and to attend the meetings necessary for the completion of the feasibility study;

NOW THEREFORE BE IT RESOLVED:

That, for the purpose of preserving and promoting the Public Health and Welfare, the Lake County General Health District Board of Health unanimously supports their participation in the *Lake-Geauga Public Health System & Government Innovation Study*.

Adopted this 21st day of February, 2012.

Frank Kellogg, RS, MPH
Health Commissioner

James Pegoraro
President

February 21, 2012



OHIO DEPARTMENT OF HEALTH

246 North High Street
Columbus, Ohio 43215

614/466-3543
www.odh.ohio.gov

John R. Kasich / Governor

Theodore E. Wymyslo, M.D. / Director of Health

February 23, 2012

Frank Kellogg, M.P.H., R.S.
Health Commissioner
Lake County General Health District
33 Mill Street
Painesville, OH 44077

Dear Commissioner Kellogg:

The Ohio Department of Health is pleased to support the Lake County General Health District (LCGHD) efforts to secure funding from the Ohio Department of Development through the *Local Government Innovation Fund*. The LCGHD has identified a potential partnership between the Lake County Ohio State University Cooperative Extension and the LCGHD. As is demonstrated in the application, the proposed project promotes efficiency and shared services while creating a community partnership that will impact all of Lake County.

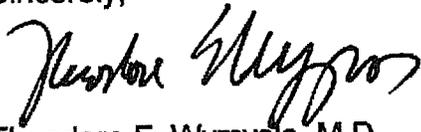
Currently there are 125 local health departments in the state of Ohio. The LCGHD is a combined health district of the county and the cities within the county. By co-locating with the Lake County OSU Extension, LCGHD expects several positive outcomes:

- Shared/decreased information (IT) and utility costs,
- Improved coordination and align service delivery to the public,
- Shared resources and educational services,
- Decreased administrative staffing costs, and
- Enhanced ability to co-author competitive grant applications in order to draw down additional Federal, State, and Local grant dollars.

In summary, the funds being requested will accomplish two items; (1) Planning of a physical location, cover the costs of moving and IT equipment to co-locate, and to acquire storage space as needed. (2) Conduct a legal analysis if the two agencies can merge and/or co-locate under guidelines of the Lake County Board of Health and Ohio State University and the limitations or opportunities provided under the Ohio Administrative Code/Ohio Revised Code. The funds being requested by the Lake County General Health District and its partners will develop the legal research, planning, and infrastructure necessary to make the appropriate, collaborative decisions.

The Ohio Department of Health works collaboratively with the LCGHD and all local health departments in the areas of data analysis, information technology, program and policy development and fiscal reporting. Specifically, LCGHD has contributed to various workgroups to improve program efficiency, quality improvement and sustainability of services. This planning and analysis will enhance current efforts and may provide the opportunities for statewide impact and replication with other local health departments and other agencies across the state. The Ohio Department of Health is committed to providing the needed in-kind expertise in the areas of information technology and program and will share the results with other local health districts across the state.

Sincerely,

A handwritten signature in black ink, appearing to read 'Theodore Wymyslo', written in a cursive style.

Theodore E. Wymyslo, M.D.
Director of Health

TEW/jm/tjf

**LAKE COUNTY GENERAL HEALTH DISTRICT
LAKE COUNTY**

AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2010

James G. Zupka, CPA, Inc.
Certified Public Accountants





Dave Yost • Auditor of State

Board of Health
Lake County General Health District
33 Mill Street
Painesville, Ohio 44077

We have reviewed the *Independent Auditor's Report* of the Lake County General Health District, Lake County, prepared by James G. Zupka, CPA, Inc., for the audit period January 1, 2010 through December 31, 2010. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Lake County General Health District is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost
Auditor of State

May 23, 2011

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**LAKE COUNTY GENERAL HEALTH DISTRICT
LAKE COUNTY
AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2010**

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JAMES G. ZUPKA, C.P.A., INC.

Certified Public Accountants

5240 East 98th Street

Garfield Hts., Ohio 44125

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Lake County General Health District
Painesville, Ohio

The Honorable Dave Yost
Auditor of State
State of Ohio

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lake County General Health District, Lake County, Ohio (the Health District), as of and for the year ended December 31, 2010, which collectively comprise the Health District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Lake County General Health District, Ohio's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

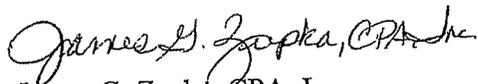
As discussed in Note 2, the accompanying financial statements and notes follow the cash accounting basis. This is a comprehensive accounting basis other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lake County General Health District, Ohio, as of December 31, 2010, and the respective changes in financial position and the respective budgetary comparison for the General Fund, the Women, Infants, and Children Fund, the Public Health Nursing Fund, the Public Health Infrastructure Fund, and the Help Me Grow Program Fund, thereof for the year then ended in conformity with the basis of accounting described in Note 2.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2011, on our consideration of the Lake County General Health District, Ohio's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lake County General Health District, Ohio's financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.


James G. Zupka, CPA, Inc.
Certified Public Accountants

March 15, 2011

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

The discussion and analysis of the Lake County General Health District's, Lake County, Ohio (the "Health District") financial performance provides an overall review of the Health District's financial activities for the year ended December 31, 2010, within the limitations of the Health District's cash basis of accounting. The intent of this discussion and analysis is to look at the Health District's financial performance as a whole. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the Health District's financial performance.

Financial Highlights

Key financial highlights for the year 2010 are as follows:

- Net assets increased by \$238,123 in 2010. Net assets consist of the cash balance of the twenty two Health District funds.
- The Health District had \$6,132,616 in disbursements during 2010.
- Total cash receipts for the Health District in 2010 were \$6,370,739.
- Program specific receipts in the form of charges for services and operating grants comprise the largest percentage of the Health District's receipts, making up 62 percent of all the monies received into the Health District.
- Property Taxes accounted for 37 percent of all the monies received in 2010.
- State Subsidy made up 1 percent of all dollars received.

Using the Basic Financial Statements

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Health District's cash basis of accounting.

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the District Board of Health as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities and conditions on a cash basis of accounting.

The Statement of Net Assets – Cash Basis and Statement of Activities – Cash Basis (pages 11 & 12) provide information about the activities of the whole Health District, presenting both an aggregate view of the Health District's finances and a longer-term view of those finances. Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the Health District as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Health District has elected to present its financial statements on a cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Health District's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

Reporting the Health District as a Whole

The Statement of Net Assets and the Statement of Activities – Cash Basis (pages 11 and 12) reflect how the Health District did financially during 2010, within the limitations of the cash basis of accounting. The Statement of Net Assets – Cash Basis presents the cash balances of the governmental activities of the Health District at year end. The Statement of Activities – Cash Basis compares disbursements with program receipts for each governmental activity. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of disbursements with program receipts identifies how each governmental function draws from the Health District's general receipts.

These statements report the Health District's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, you can think of these changes as one way to measure the Health District's financial health. Over time, increases or decreases in the Health District's cash position is one indicator of whether the Health District's financial health is improving or deteriorating. When evaluating the Health District's financial condition, you should also consider other non-financial factors as well such as the Health District's property tax base, the condition of the Health District's capital assets, the reliance on non-local financial resources for operations and the need for continued growth.

In the Statement of Net Assets – Cash Basis and the Statement of Activities – Cash Basis, the Health District's major programs are reported. Charges for services and state and federal grants finance most of these activities. To a significant extent, benefits provided through the governmental activities are being paid for by the people receiving them.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Reporting the Health District's Most Significant Funds

Fund Financial Statements

Fund financial statements provide detailed information about the Health District's major funds – not the Health District as a whole. The Health District establishes separate funds to better manage its many activities and to help demonstrate that money that is restricted as to how it may be used is being spent for the intended purpose. All of the operating funds of the Health District are governmental.

Governmental Funds - The Health District's activities are reported in governmental funds. The governmental fund financial statements provide a detailed short-term view of the Health District's governmental operations and the health services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Health District's health programs. The Health District's significant governmental funds are presented on the financial statements in separate columns. The information for non-major funds (funds whose activity or balances are not large enough to warrant separate reporting) is combined and presented in total in a single column. The Health District's major governmental funds are the General (Board of Health) Fund, the Women, Infants, and Children Fund (WIC), the Public Health Nursing Fund, Public Health Infrastructure Fund, and the Help Me Grow Fund. The programs reported in the governmental funds are closely related to those reported in the governmental activities section of the entity-wide statements.

The Health District as a Whole

Table 1 provides a summary of the Health District's net assets for 2010 compared to 2009 on a cash basis:

Table 1		
Net Assets - Cash Basis		
	Governmental Activities	
	2010	2009
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$ 2,127,206	\$ 1,889,083
Total Assets	\$ 2,127,206	\$ 1,889,083
 <u>Net Assets</u>		
Restricted for:		
Other Purposes	\$ 525,236	\$ 521,428
Unrestricted	1,601,970	1,367,655
Total Net Assets	\$ 2,127,206	\$ 1,889,083

As mentioned previously, net assets increased by \$238,123.

Table 2 on the following page reflects the changes in net assets in 2010 and 2009:

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Table 2
Changes in Net Assets

	Governmental Activities	
	2010	2009
<u>Receipts</u>		
Program Cash Receipts		
Charges for Services	\$ 1,401,371	\$ 1,352,091
Operating Grants and Contributions	2,595,662	2,338,301
Total Program Cash Receipts	<u>3,997,033</u>	<u>3,690,392</u>
General Receipts		
Property Taxes Levied for General Health District Purposes	2,333,865	2,283,505
Grants and Entitlements Not Restricted to Specific Programs	39,841	65,296
Total General Receipts	<u>2,373,706</u>	<u>2,348,801</u>
Total Receipts	<u>6,370,739</u>	<u>6,039,193</u>
<u>Disbursements</u>		
Environmental Health		
General Environmental Health Services	1,136,572	1,254,406
Air Pollution Control	254,237	264,585
Mosquito Control	89,702	130,341
Plumbing	77,789	107,719
Solid Waste	57,500	115,000
Stormwater	54,531	55,259
Food Service	35,249	36,515
Other Environmental Health	28,380	29,157
Community Health Services		
General Community Health Services	523,949	494,276
WIC	647,244	593,628
Help Me Grow	686,859	762,678
Flu	34,645	21,438
Immunizations	129,923	134,176
Child and Family Health Services	74,415	101,225
Communicable Diseases	4,780	6,843
HIV/AIDS Education and Case Mgmt	86,834	60,536
Health Promotion and Planning	367,443	527,144
Public Health Infrastructure	740,116	362,049
Vital Statistics	247,842	219,841
Administration	513,117	578,974
General Health District	341,489	313,406
Total Disbursements	<u>6,132,616</u>	<u>6,169,196</u>
Change In Net Assets	238,123	(130,003)
Net Assets - Beginning of Year	1,889,083	2,019,086
Net Assets - End of Year	<u>\$ 2,127,206</u>	<u>\$ 1,889,083</u>

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

The Health District as a Whole (Continued)

In 2010, 38 percent of the Health District's total receipts were from general receipts, consisting mainly of property taxes levied for general health district purposes. Program receipts accounted for 62 percent of the Health District's total receipts in year 2010. These receipts consist primarily of charges for services for birth and death certificates, food service licenses, manufactured homes, swimming pools and spas, and water system permits and state and federal operating grants.

Governmental Activities

If you look at the Statement of Activities – Cash Basis (page 12), you will see that the first column lists the major services provided by the Health District. The next column identifies the costs of providing these services. The major program disbursements for governmental activities are for general environmental health and Public Health Infrastructure, which account for 19 percent and 12 percent of all governmental disbursements, respectively. The next two columns of the Statement entitled Program Receipts identify amounts paid by people who are directly charged for the service and grants received by the Health District that must be used to provide a specific service. The net (Disbursement) Receipts column compares the program receipts to the cost of the service. This “net cost” amount represents the cost of the service which ends up being paid from money provided by local townships and municipalities, taxpayers and state subsidies. These net costs are paid from the general receipts which are presented at the bottom of the Statement.

A comparison between the total cost of services and the net cost is presented in Table 3 on the next page.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Table 3

Governmental Activities				
	Total Cost of Services 2010	Net Cost of Services 2010	Total Cost of Services 2009	Net Cost of Services 2009
Governmental Activities				
Environmental Health				
General Environmental Health Services	\$ 1,136,572	\$ (1,136,572)	\$ 1,254,406	\$ (1,254,406)
Air Pollution Control	254,237	(55,471)	264,585	5,907
Mosquito Control	89,702	(75,442)	130,341	(124,898)
Plumbing	77,789	36,271	107,719	216
Solid Waste	57,500	81,979	115,000	28,801
Stormwater	54,531	35,244	55,259	(55,259)
Food Service	35,249	297,126	36,515	301,443
Other Environmental Health	28,380	220,543	29,157	290,461
Community Health Services				
General Community Health Services	523,949	(506,802)	494,276	(459,556)
WIC	647,244	20,366	593,628	(286,074)
Help Me Grow	686,859	(89,453)	762,678	(11,612)
Flu	34,645	3,712	21,438	42,749
Immunizations	129,923	19,920	134,176	(10,805)
Child and Family Health Services	74,415	12,850	101,225	(20,126)
Communicable Diseases	4,780	9,040	6,843	8,946
HIV/AIDS Education and Case Mgmt	86,834	17,456	60,536	4,805
Health Promotion and Planning				
Health Promotion and Planning	367,443	(214,752)	527,144	(252,807)
Public Health Infrastructure	740,116	(111,287)	362,049	83,252
Vital Statistics	247,842	41,017	219,841	49,131
Administration	513,117	(513,117)	578,974	(578,974)
General Health District	341,489	(228,211)	313,406	(239,998)
Total Governmental Activities	\$ 6,132,616	\$ (2,135,583)	\$ 6,196,196	\$ (2,478,804)

The Health District has tried to limit its dependence upon property taxes and local subsidies by actively pursuing grants and charging rates for services that are closely related to costs. For 2010, 39 percent of health costs were supported through property taxes, and unrestricted grants.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

The Health District's Funds

The governmental funds, excluding transfers and advances had total receipts of \$6,370,739 and disbursements of \$6,132,616. The governmental funds had an increase in the cash balance of \$238,123.

The fund balance of the General Fund (Board of Health Fund) increased by \$231,547, to \$1,596,407 dollars at year-end. The Health District maintains a capital budget to help fund future expenditures for the building, equipment, automobiles, and sick & vacation pay due upon employees' retirement. The Capital budget funds are part of the General Fund.

The Women, Infants, and Children (WIC) Fund increased by \$63,563. The cash balance of this fund was \$99,188 on December 31, 2010. The WIC program is managed on a fiscal year which ends September 30 each year.

The Public Health Nursing Fund had an increase of \$8,646 in cash balance. Most of the expenditures from this fund were paid with transfers from the General Health Fund.

The fund balance of the Help Me Grow fund was \$62,194 on December 31, 2010, a decrease of \$3,453 compared to the balance on December 31, 2009.

The Public Health Infrastructure Fund was considered a major fund. The reason for this is the increase in cash receipts. Funding for the planning and implementation of H1N1 Flu vaccines were funded from the Public Health Infrastructure grant. Receipts totaled \$590,458 in 2010. The cash balance at years' end was \$73,978.

Budgeting Highlights

The Health District's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

During the course of 2010, the Health District amended its appropriations, and the budgetary statement reflects both the original and final appropriated amounts. The most significant change was an increase in appropriations for the Public Health Infrastructure Fund. This was due to additional grant funding for emergency preparedness. The remaining funds had no other significant changes from the original and final budgeted amounts.

Contacting the Health District's Financial Management

This financial report is designed to provide our citizens, taxpayers, and providers with a general overview of the Health District's finances and to reflect the Health District's accountability for the money it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Jeffrey Campbell CPA, Senior Manager, Lake County General Health District, 33 Mill Street, Painesville, Ohio 44077.

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LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Statement of Net Assets – Cash Basis
December 31, 2010

	<u>Governmental Activities</u>
<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	<u>\$ 2,127,206</u>
Total Assets	<u><u>\$ 2,127,206</u></u>
<u>Net Assets</u>	
Restricted for:	
Other Purposes	\$ 525,236
Unrestricted	<u>1,601,970</u>
Total Net Assets	<u><u>\$ 2,127,206</u></u>

See accompanying notes to the basic financial statements

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Statement of Activities – Cash Basis
For the Year Ended December 31, 2010

	Disbursements	Program Receipts		Net (Disbursements)
		Charges for Services and Sales	Operating Grants and Contributions	Receipts and Changes in Net Assets
				Governmental Activities
Governmental Activities				
Environmental Health				
General Environmental Health Services	\$ 1,136,572	\$ 0	\$ 0	\$ (1,136,572)
Air Pollution Control	254,237	4,908	193,858	(55,471)
Mosquito Control	89,702	14,260	0	(75,442)
Plumbing	77,789	114,060	0	36,271
Solid Waste	57,500	139,479	0	81,979
Stormwater	54,531	89,775	0	35,244
Food Service	35,249	332,375	0	297,126
Other Environmental Health	28,380	171,082	77,841	220,543
Community Health Services				
General Community Health Services	523,949	17,147	0	(506,802)
WIC	647,244	0	667,610	20,366
Help Me Grow	686,859	15	597,391	(89,453)
Flu	34,645	38,357	0	3,712
Immunizations	129,923	62,167	87,676	19,920
Child and Family Health Services	74,415	0	87,265	12,850
Communicable Diseases	4,780	10,820	3,000	9,040
HIV/AIDS Education and Case Mgmt	86,834	0	104,290	17,456
Health Promotion and Planning				
Health Promotion and Planning	367,443	4,789	147,902	(214,752)
Public Health Infrastructure	740,116	0	628,829	(111,287)
Vital Statistics	247,842	288,859	0	41,017
Administration	513,117	0	0	(513,117)
General Health District	341,489	113,278	0	(228,211)
Total Governmental Activities	\$ 6,132,616	\$ 1,401,371	\$ 2,595,662	(2,135,583)

General Receipts

Property Taxes Levied for General Health District Purposes	\$ 2,333,865
Grants and Entitlements not Restricted to Specific Programs	39,841
Total General Receipts	2,373,706
Change in Net Assets	238,123
Net Assets - Beginning of Year	1,889,083
Net Assets - End of Year	\$ 2,127,206

See accompanying notes to the basic financial statements

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Statement of Cash Basis Assets and Fund Balances
Governmental Funds
December 31, 2010

	General	Women, Infants, and Children	Public Health Nursing	Public Health Infrastructure	Help Me Grow Program	Other Governmental Funds	Total Governmental Funds
Assets							
Equity in Pooled Cash and Cash Equivalents	\$ 1,596,407	\$ 99,188	\$ 73,112	\$ 73,978	\$ 62,194	\$ 222,327	\$ 2,127,206
Total Assets	<u>\$ 1,596,407</u>	<u>\$ 99,188</u>	<u>\$ 73,112</u>	<u>\$ 73,978</u>	<u>\$ 62,194</u>	<u>\$ 222,327</u>	<u>\$ 2,127,206</u>
Fund Balances							
Reserved:							
Reserved for Encumbrances	\$ 10,788	\$ 0	\$ 2,121	\$ 450	\$ 125	\$ 2,867	\$ 16,351
Unreserved:							
Undesignated, Reported in:							
General Fund	1,585,619	0	0	0	0	0	1,585,619
Special Revenue Funds	0	99,188	70,991	73,528	62,069	219,460	525,236
Total Fund Balances	<u>\$ 1,596,407</u>	<u>\$ 99,188</u>	<u>\$ 73,112</u>	<u>\$ 73,978</u>	<u>\$ 62,194</u>	<u>\$ 222,327</u>	<u>\$ 2,127,206</u>

See accompanying notes to the basic financial statements

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Statement of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances
Governmental Funds
For the Year Ended December 31, 2010

	General	Women, Infants, and Children	Public Health Nursing	Public Health Infrastructure	Help Me Grow Program	Other Governmental Funds	Total Governmental Funds
Receipts							
Property and Other Local Taxes	\$ 2,333,865	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,333,865
Subsidy	39,841	0	0	0	0	0	39,841
Operating Grants	83,841	667,610	3,000	590,458	597,391	653,362	2,595,662
Charges for Services	1,263,168	0	128,491	0	15	9,697	1,401,371
Total Receipts	3,720,715	667,610	131,491	590,458	597,406	663,059	6,370,739
Disbursements							
Current:							
Environmental Health							
General Environmental Health Services	1,136,572	0	0	0	0	0	1,136,572
Air Pollution Control	0	0	0	0	0	254,237	254,237
Mosquito Control	89,702	0	0	0	0	0	89,702
Plumbing	77,789	0	0	0	0	0	77,789
Solid Waste	57,500	0	0	0	0	0	57,500
Stormwater	54,531	0	0	0	0	0	54,531
Food Service	35,249	0	0	0	0	0	35,249
Other Environmental Health	28,380	0	0	0	0	0	28,380
Community Health Service							
General Community Health Services	0	0	523,949	0	0	0	523,949
WIC	0	647,244	0	0	0	0	647,244
Help Me Grow	0	0	0	0	686,859	0	686,859
Flu	0	0	34,645	0	0	0	34,645
Immunizations	0	0	42,487	0	0	87,436	129,923
Child and Family Health Services	0	0	1,445	0	0	72,970	74,415
Communicable Diseases	0	0	4,780	0	0	0	4,780
HIV/AIDS Education and Case Mgmt	0	0	0	0	0	86,834	86,834
Health Promotion and Planning							
Health Promotion and Planning	5,083	0	0	0	0	362,360	367,443
Public Health Infrastructure	34,426	0	0	658,502	0	47,188	740,116
Vital Statistics	247,842	0	0	0	0	0	247,842
Administration	513,117	0	0	0	0	0	513,117
General Health District	341,489	0	0	0	0	0	341,489
Total Disbursements	2,621,680	647,244	607,306	658,502	686,859	911,025	6,132,616
Excess of Receipts Over (Under) Disbursements	1,099,035	20,366	(475,815)	(68,044)	(89,453)	(247,966)	238,123
Other Financing Sources (Uses)							
Transfers In	9,803	53,000	484,461	0	86,000	253,830	887,094
Transfers Out	(877,291)	(9,803)	0	0	0	0	(887,094)
Advances In	20,000	0	0	0	20,000	0	40,000
Advances Out	(20,000)	0	0	0	(20,000)	0	(40,000)
Total Other Financing Sources (Uses)	(867,488)	43,197	484,461	0	86,000	253,830	0
Net Change in Fund Balances	231,547	63,563	8,646	(68,044)	(3,453)	5,864	238,123
Fund Balances - Beginning of Year	1,364,860	35,625	64,466	142,022	65,647	216,463	1,889,083
Fund Balances - End of Year	\$ 1,596,407	\$ 99,188	\$ 73,112	\$ 73,978	\$ 62,194	\$ 222,327	\$ 2,127,206

See accompanying notes to the basic financial statements

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Statement of Receipts, Disbursements, and Changes in Fund Balances –
Budget and Actual – Budget Basis
General Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Receipts</u>				
Property and Other Local Taxes	\$ 2,259,117	\$ 2,333,869	\$ 2,333,865	\$ (4)
Subsidy	38,677	38,677	39,841	1,164
Operating Grants	56,103	53,585	83,841	30,256
Charges for Services	1,101,018	1,276,947	1,263,168	(13,779)
Total Receipts	<u>3,454,915</u>	<u>3,703,078</u>	<u>3,720,715</u>	<u>17,637</u>
<u>Disbursements</u>				
Current:				
Environmental Health				
General Environmental Health Services	1,314,599	1,220,414	1,147,360	73,054
Mosquito Control	239,882	142,799	89,702	53,097
Plumbing	182,888	82,117	77,789	4,328
Solid Waste	215,630	75,429	57,500	17,929
Stormwater	169,992	69,159	54,531	14,628
Food Service	138,790	47,933	35,249	12,684
Other Environmental Health	137,247	48,996	28,380	20,616
WIC	103,136	2,011	0	2,011
Health Promotion and Planning	104,832	8,752	5,083	3,669
Public Health Infrastructure	107,537	34,623	34,426	197
Vital Statistics	298,617	269,564	247,842	21,722
Administration	715,202	583,667	513,117	70,550
General Health District	319,707	1,551,186	341,489	1,209,697
Total Disbursements	<u>4,048,059</u>	<u>4,136,650</u>	<u>2,632,468</u>	<u>1,504,182</u>
Excess of Receipts Over (Under) Disbursements	<u>(593,144)</u>	<u>(433,572)</u>	<u>1,088,247</u>	<u>1,521,819</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	9,803	9,803
Transfers Out	(942,233)	(926,581)	(877,291)	49,290
Advances In	0	20,000	20,000	0
Advances Out	0	(20,000)	(20,000)	0
Total Other Financing Sources (Uses)	<u>(942,233)</u>	<u>(926,581)</u>	<u>(867,488)</u>	<u>59,093</u>
Net Change in Fund Balances	<u>(1,535,377)</u>	<u>(1,360,153)</u>	<u>220,759</u>	<u>1,580,912</u>
Prior Year Encumbrances Appropriated	4,708	4,708	4,708	0
Fund Balances - Beginning of Year	<u>1,360,152</u>	<u>1,360,152</u>	<u>1,360,152</u>	<u>0</u>
Fund Balances - End of Year	<u>\$ (170,517)</u>	<u>\$ 4,707</u>	<u>\$ 1,585,619</u>	<u>\$ 1,580,912</u>

See accompanying notes to the basic financial statements

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Statement of Receipts, Disbursements, and Changes in Fund Balances –
Budget and Actual – Budget Basis
Women, Infants, and Children (WIC) Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Receipts</u>				
Operating Grants	\$ 563,093	\$ 644,582	\$ 667,610	\$ 23,028
Total Receipts	<u>563,093</u>	<u>644,582</u>	<u>667,610</u>	<u>23,028</u>
<u>Disbursements</u>				
Current:				
WIC	637,799	669,817	647,244	22,573
Total Disbursements	<u>637,799</u>	<u>669,817</u>	<u>647,244</u>	<u>22,573</u>
Excess of Receipts Over (Under) Disbursements	<u>(74,706)</u>	<u>(25,235)</u>	<u>20,366</u>	<u>45,601</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	40,567	0	53,000	53,000
Transfers Out	<u>(3,239)</u>	<u>(9,803)</u>	<u>(9,803)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>37,328</u>	<u>(9,803)</u>	<u>43,197</u>	<u>53,000</u>
Net Change in Fund Balances	<u>(37,378)</u>	<u>(35,038)</u>	<u>63,563</u>	<u>98,601</u>
Prior Year Encumbrances Appropriated	597	597	597	0
Fund Balances - Beginning of Year	<u>35,028</u>	<u>35,028</u>	<u>35,028</u>	<u>0</u>
Fund Balances - End of Year	<u>\$ (1,753)</u>	<u>\$ 587</u>	<u>\$ 99,188</u>	<u>\$ 98,601</u>

See accompanying notes to the basic financial statements

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Statement of Receipts, Disbursements, and Changes in Fund Balances –
Budget and Actual – Budget Basis
Public Health Nursing Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Receipts</u>				
Operating Grants	\$ 3,000	\$ 3,000	\$ 3,000	\$ 0
Charges for Services	690,440	172,872	128,491	(44,381)
Total Receipts	<u>693,440</u>	<u>175,872</u>	<u>131,491</u>	<u>(44,381)</u>
<u>Disbursements</u>				
Current:				
General Community Health Services	646,792	667,607	526,070	141,537
Flu	28,930	34,645	34,645	0
Immunizations	24,043	42,487	42,487	0
Child and Family Health Services	5,069	1,445	1,445	0
Communicable Diseases	11,449	6,380	4,780	1,600
Total Disbursements	<u>716,283</u>	<u>752,564</u>	<u>609,427</u>	<u>143,137</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(22,843)</u>	<u>(576,692)</u>	<u>(477,936)</u>	<u>98,756</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	518,713	484,461	(34,252)
Transfers Out	(6,247)	(6,247)	0	6,247
Total Other Financing Sources (Uses)	<u>(6,247)</u>	<u>512,466</u>	<u>484,461</u>	<u>(28,005)</u>
Net Change in Fund Balances	(29,090)	(64,226)	6,525	70,751
Prior Year Encumbrances Appropriated	239	239	239	0
Fund Balances - Beginning of Year	64,227	64,227	64,227	0
Fund Balances - End of Year	<u>\$ 35,376</u>	<u>\$ 240</u>	<u>\$ 70,991</u>	<u>\$ 70,751</u>

See accompanying notes to the basic financial statements

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Statement of Receipts, Disbursements, and Changes in Fund Balances –
Budget and Actual – Budget Basis
Public Health Infrastructure Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<u>Receipts</u>				
Operating Grants	\$ 646,980	\$ 716,272	\$ 590,458	\$ (125,814)
Total Receipts	<u>646,980</u>	<u>716,272</u>	<u>590,458</u>	<u>(125,814)</u>
<u>Disbursements</u>				
Current:				
Public Health Infrastructure	831,994	932,709	658,952	273,757
Total Disbursements	<u>831,994</u>	<u>932,709</u>	<u>658,952</u>	<u>273,757</u>
Excess of Receipts Over (Under) Disbursements	<u>(185,014)</u>	<u>(216,437)</u>	<u>(68,494)</u>	<u>147,943</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	27,611	76,449	0	(76,449)
Total Other Financing Sources (Uses)	<u>27,611</u>	<u>76,449</u>	<u>0</u>	<u>(76,449)</u>
Net Change in Fund Balances	(157,403)	(139,988)	(68,494)	71,494
Prior Year Encumbrances Appropriated	1,420	1,420	1,420	0
Fund Balances - Beginning of Year	<u>140,602</u>	<u>140,602</u>	<u>140,602</u>	<u>0</u>
Fund Balances - End of Year	<u>\$ (15,381)</u>	<u>\$ 2,034</u>	<u>\$ 73,528</u>	<u>\$ 71,494</u>

See accompanying notes to the basic financial statements

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Statement of Receipts, Disbursements, and Changes in Fund Balances –
Budget and Actual – Budget Basis
Help Me Grow Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Receipts</u>				
Operating Grants	\$ 523,624	\$ 524,134	\$ 597,391	\$ 73,257
Charges for Services	0	59,398	15	(59,383)
Total Receipts	<u>523,624</u>	<u>583,532</u>	<u>597,406</u>	<u>13,874</u>
<u>Disbursements</u>				
Current:				
Help Me Grow	781,496	835,583	686,984	148,599
Total Disbursements	<u>781,496</u>	<u>835,583</u>	<u>686,984</u>	<u>148,599</u>
Excess of Receipts Over (Under) Disbursements	<u>(257,872)</u>	<u>(252,051)</u>	<u>(89,578)</u>	<u>162,473</u>
<u>Other Financing Sources (Uses)</u>				
Advances In	20,000	20,000	20,000	0
Advances Out	(20,000)	(20,000)	(20,000)	0
Transfers In	117,569	186,943	86,000	(100,943)
Total Other Financing Sources (Uses)	<u>117,569</u>	<u>186,943</u>	<u>86,000</u>	<u>(100,943)</u>
Net Change in Fund Balances	<u>(140,303)</u>	<u>(65,108)</u>	<u>(3,578)</u>	<u>61,530</u>
Prior Year Encumbrances Appropriated	539	539	539	0
Fund Balances - Beginning of Year	<u>65,108</u>	<u>65,108</u>	<u>65,108</u>	<u>0</u>
Fund Balances - End of Year	<u>\$ (74,656)</u>	<u>\$ 539</u>	<u>\$ 62,069</u>	<u>\$ 61,530</u>

See accompanying notes to the basic financial statements

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2010

Note 1 – Reporting Entity

A fourteen-member Board of Health and the Health Commissioner governs the Lake County General Health District (the "Health District"). The Board appoints a Health Commissioner and the two Directors. All other employees of the Health District are hired by the Health Commissioner. With the exception of the City of Mentor, each contracting city has one Board representative. As a result of their population, the City of Mentor has two representatives. The Health District (township and villages) have three representatives on the Board. There is one Board member representing the licensing council and the licensing council represents various groups that are licensed by the Health District. The Health District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services, and the issuance of health-related licenses and permits.

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

Note 2 - Summary of Significant Accounting Policies

As discussed further in Note 2.C, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. In the government-wide financial statements and the fund financial statements for the proprietary funds, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied, to the extent they are applicable to the cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails. Following are the more significant of the Health District's accounting policies.

A. Basis of Presentation

The Health District's basic financial statements consist of government-wide financial statements, including a Statement of Net Assets and a Statement of Activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements

The Statement of Net Assets and the Statement of Activities display information about the Health District as a whole. These statements usually distinguish between those activities of the Health District that are governmental in nature and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts, or other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The Health District has no business-type activities.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2010
(Continued)

Note 2 - Summary of Significant Accounting Policies (Continued)

A. Basis of Presentation (Continued)

Government-Wide Financial Statements (Continued)

The Statement of Net Assets presents the cash balance of the governmental activities of the Health District at year end. The Statement of Activities compares disbursements and program receipts for each program or function of the Health District's governmental activities and business-type activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Health District is responsible.

Program receipts include charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program.

Receipts which are not classified as program receipts are presented as general receipts of the Health District, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program or business activity is self-financing on a cash basis or draws from the general receipts of the Health District.

Fund Financial Statements

During the year, the Health District segregates transactions related to certain Health District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Health District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

B. Fund Accounting

The Health District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Health District are presented as governmental.

Governmental Funds

Governmental funds are those through which most governmental functions of the Health District are financed. The following are the Health District's major governmental funds:

General Fund (Board of Health Fund) - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the Health District for any purpose provided it is expended or transferred according to the general laws of Ohio.

Women, Infants, and Children (WIC) Fund - This fund accounts for the WIC grant funds and disbursements. The mission of WIC is to safeguard the health of low-income women with infants and children up to age 5 who are at nutrition risk by providing nutritious foods to supplement diets, information on healthy eating, and referrals to health care.

Public Health Nursing Fund - This fund receives fees and non-federal grant dollars for providing public health nursing services.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2010
(Continued)

Note 2 - Summary of Significant Accounting Policies (Continued)

B. Fund Accounting (Continued)

Governmental Funds (Continued)

Public Health Infrastructure Fund – This fund receives grant dollars to provide planning and response in the event of a public health emergency. Increase in funding elevated the fund to major fund status.

Help Me Grow Fund – This fund receives funding for the Help Me Grow (HMG) Program. The primary funding sources are “Part C” grant funds and the State’s General Revenue Fund for HMG.

The other governmental funds of the Health District account for grants and other resources whose use is restricted for a particular purpose.

C. Basis of Accounting

The Health District’s financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the Health District’s financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Health District are described in the appropriate section in this note.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

D. Budgetary Process

All funds are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Board of Health may appropriate. The appropriations resolution is the County Board of Health’s authorization to spend resources and sets annual limits on cash disbursements plus encumbrances at the level of control selected by the Lake County Board of Health. The legal level of control has been established by the Lake County Board of Health at the fund, department, or object level for all funds.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2010
(Continued)

Note 2 - Summary of Significant Accounting Policies (Continued)

D. Budgetary Process (Continued)

The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the Health District. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the County Board of Health.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Board of Health during the year.

E. Cash and Investments

The County Treasurer is the custodian for the Health District's cash and investments. The County's cash and investment pool holds the Health District's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the County. The Lake County Treasurer's office is located in Lake County's administration building at 105 Main St., Painesville, Ohio 44077. The phone number is (440) 350-2516.

F. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of their use. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

G. Inventory and Prepaid Items

The Health District reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

H. Capital Assets

Acquisitions of property, plant, and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

I. Inter-fund Receivables/Payables

The Health District reports advances-in and advances-out for inter-fund loans. These items are not reflected as assets and liabilities in the accompanying financial statements.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2010
(Continued)

Note 2 - Summary of Significant Accounting Policies (Continued)

J. Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Health District's cash basis of accounting

K. Employer Contributions to Cost-Sharing Pension Plans

The Health District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 6 and 7, the employer contributions include portions for pension benefits and for post-retirement health care benefits.

L. Long-Term Obligations

The Health District's cash basis financial statements do not report liabilities for long-term obligations. Proceeds of loans are reported as cash when received and principal and interest are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither an other financing source nor a capital outlay expenditure are reported at inception. Lease payments are reported when paid.

M. Net Assets

Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

N. Fund Balance Reserves

The Health District reserves any portion of fund balances which is not available for appropriation or which are legally segregated for a specific future use. Unreserved fund balance indicates that portion of fund balance which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances.

O. Inter-fund Transactions

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general receipts.

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as inter-fund transfers. Inter-fund transfers are reported as other financing sources/uses in governmental funds and after non-operating receipts/cash disbursements in proprietary funds. Repayments from funds responsible for particular cash disbursements to the funds that initially paid for them are not presented in the financial statements.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2010
(Continued)

Note 3 – Budgetary Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements, and Changes in Fund Balance – Budget and Actual – Budget Basis presented for the General Fund and each major Special Revenue Fund is prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget.

The encumbrances outstanding at year end (budgetary basis) amounted to:

General Fund	\$	10,788
Major Special Revenue Funds:		
Public Health Nursing		2,121
Help Me Grow		125
Public Health Infrastructure		450
Other Governmental Funds		2,867

Note 4 - Property and Other Local Taxes

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the Health District. Property tax receipts received in 2010 for real and public utility property taxes represents collections of the 2009 taxes.

2010 real property taxes are levied after October 1, 2010 on the assessed values as of January 1, 2010, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. 2010 real property taxes are collected in and intended to finance 2011.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility tangible personal property is assessed at varying percentages of true value, public utility real property is assessed at 35 percent of true value. 2010 public utility property taxes which became a lien on December 31, 2009, are levied after October 1, 2010, and are collected in 2011 with real property taxes.

2010 tangible property taxes are levied after October 1, 2010, on the values as of December 31, 2009. Collections are made in 2011. Tangible personal property assessments have been phased out – the assessment percentage for all property including inventory for 2010 is zero percent.

The full tax rate for all Health District operations for the year ended December 31, 2010, was \$.34 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2010 property tax receipts were based are as follows:

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2010
(Continued)

Note 4 - Property and Other Local Taxes (Continued)

Real Property	\$ 6,009,497,102
Public Utility Property	319,179,219
Tangible Personal Property	<u>9,849,971</u>
Total Assessed Value	<u>\$ 6,338,526,292</u>

Note 5 - Risk Management

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

The Health District insures against injuries to employees through the Ohio Bureau of Workers' Compensation.

The Health 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. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements, and other expenses resulting from covered claims that exceed the members' deductibles.

The Pool uses reinsurance and excess risk-sharing arrangements to reduce its exposure to loss. These agreements permit recovery of a portion of its claims from reinsurers and a risk-sharing pool; however, they do not discharge the Pool's primary liability for such payments. The Pool is a member of American Public Entity Excess Pool ("APEEP"), which is also administered by ARPCO. APEEP provides the Pool with an excess risk-sharing program. Under this arrangement, the Pool retains insured risks up to an amount specified in the contracts. The Board of Directors and ARPCO periodically review the financial strength of the Pool and other market conditions to determine the appropriate level of risk the Pool will retain.

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	<u>(15,256,862)</u>	<u>(15,310,206)</u>
Net Assets	<u>\$ 21,118,036</u>	<u>\$ 20,459,329</u>

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.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2010
(Continued)

Note 5 - Risk Management (Continued)

Contributions to PEP	
2008	\$ 37,022
2009	\$ 36,726
2010	\$ 31,419

After completing one year of membership, members may withdraw on each anniversary of the date they joined PEP provided they provide written notice to PEP 60 days in advance of the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's budgetary contribution. Withdrawing members have no other future obligation to the Pool. 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.

Note 6 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Plan Description - The Health District participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the Combined Plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature, but less than, the Traditional Plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor, and death benefits and annual cost-of-living adjustments to members of the Traditional and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2010, members in all three plans were required to contribute 10 percent of covered salaries. The Health District's contribution rate for 2010 was 14.00 percent and was allocated to fund pension benefits for members of the Traditional Plan and the Combined Plan. The pension allocation for the Traditional Plan was 8.50 percent from January 1 through February 28, 2010, and 9.00 percent from March 1 through December 31, 2010. The pension allocation for the Combined Plan was 9.27 percent from January 1 through February 28, 2010, and 9.77 percent from March 1 through December 31, 2010.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2010
(Continued)

Note 6 - Defined Benefit Pension Plans (Continued)

Ohio Public Employees Retirement System (Continued)

The Health District's required contributions for pension obligations to the Traditional and Combined Plans for the years ended December 31, 2010, 2009, and 2008 were \$229,570, \$219,070, and \$211,436, respectively. The full amount has been contributed for 2010, 2009, and 2008. The Health District made no contributions to the Member-Directed Plan for 2010.

Note 7 - Post-Employment Benefits

Ohio Public Employees Retirement System

Plan Description - the Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the Traditional Plan is a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan is a defined contribution plan; and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care plan, which includes a medical plan, prescription drug program, and Medicare Part B premium reimbursement to qualifying members of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority requiring public employers to fund post-retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care benefits. The 2010 local government employer contribution rate was 14.00 percent of covered payroll. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14.00 percent of covered payroll for local government employers. Active members do not make contributions to the OPEB Plan.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2010
(Continued)

Note 7 – Post-Employment Benefits (Continued)

Ohio Public Employees Retirement System (Continued)

OPERS' Post-employment Health Care Plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, OPERS' Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 5.50 percent from January 1 through February 28, 2010, and 5.00 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010. The OPERS Board of Trustees is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The Health District's actual contributions for 2010 which were used to fund post-employment benefits were \$229,570. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and coverage selected.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Board of Trustees on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates for state and local employers increased January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six-year period beginning January 1, 2006, with a final rate increase January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

Note 8 – Inter-fund Transfers

During 2010, the following transfers were made:

Transfers from the General Fund to:	
Public Health Nursing Fund	\$ 484,461
Women, Infants, and Children's Fund (WIC)	53,000
Help Me Grow Program Fund	86,000
Other Governmental Funds	253,830
Transfers from the WIC Fund to:	
General Fund	9,803

Transfers represent the allocation of receipts collected in the General Fund to finance various programs accounted for in other funds.

Note 9 – Contingent Liabilities

Amounts grantor agencies pay to the Health District are subject to audit and adjustment by the grantor, principally the federal government. Grantors 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.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor Number	Expenditures
<u>U.S. Department of Agriculture</u>			
<i>Passed through Ohio Department of Health</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) - 10/01/09-09/30/10	10.557	04310011WA0310	\$ 484,428
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) - 10/01/10-09/30/11	10.557	04310011WA0411	162,820
Total U.S. Department of Agriculture			<u>647,248</u>
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through Ohio Department of Health</i>			
Immunization Grants - 01/01/09-12/31/09	93.268	043100121M0209	9,197
Immunization Grants - 01/01/10-12/31/10	93.268	04310012M0301	62,341
<i>Total CFDA #93.268</i>			<u>71,538</u>
Capacity Building Award - 01/18/10-12/31/10	93.008	1MRCSG06100-01	5,434
Cities Readiness Initiative - 01/01/10-12/31/10	93.069	CRI	41,715
Public Health Emergency Preparedness - 08/09/09-08/10/10	93.069	04310012P10110	69,000
Public Health Emergency Preparedness H1N1 I & II - 08/09/09-08/10/10	93.069	04310012PH0110	145,986
Public Health Emergency Preparedness H1N1 I & II - 08/09/09-08/10/10	93.069	04310012PH0110	262,353
Public Health Emergency Preparedness - 08/09/10-08/10/11	93.069	04310012PH0211	65,805
<i>Total CFDA #93.069</i>			<u>584,859</u>
Maternal and Child Health Services Block Grant to States - 07/01/09-06/30/10	93.994	04310011MC0310	33,108
Maternal and Child Health Services Block Grant to States - 07/01/10-06/30/11	93.994	04310011MC0411	20,584
<i>Total CFDA #93.994</i>			<u>53,692</u>
HIV Prevention Activities: Health Department Based - 01/01/10-12/31/10	93.940	263-440-5238-5(09)	1,761
HIV Prevention Activities: Health Department Based - 01/01/10-12/31/10	93.940	263-440-5238-5(10)	22,866
<i>Total CFDA #93.940</i>			<u>24,627</u>
<i>Passed through Cuyahoga County of Ohio</i>			
HIV Emergency Relief Projects Grants - 03/01/09-02/28/10	93.914	CE0800703-01(09)	8,988
HIV Emergency Relief Projects Grants - 03/01/10-02/28/11	93.914	CD0800703-01(10)	66,356
<i>Total CFDA #93.914</i>			<u>75,344</u>
Total U.S. Department of Health and Human Services			<u>815,494</u>

(Continued)

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010
(Continued)

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor Number	Expenditures
<u>U.S. Department of Environmental Protection Agency</u>			
<i>Passed Through the Ohio Environmental Protection Agency</i>			
Air Pollution Control Program Support - FY 09 (10/01/09-09/30/10)	66.001		80,516
Air Pollution Control Program Support - FY 09 (10/01/10-09/30/11)	66.001		34,901
USEPA - Pass-through Funds (04/01/09-03/31/10)	66.001		5,795
USEPA - Pass-through Funds (04/01/10-03/31/11)	66.001		23,788
Total U.S. Department of Environmental Protection Agency			<u>145,000</u>
<u>U.S. Department of Transportation</u>			
<i>Passed Through the Ohio Department of Public Safety</i>			
State and Community Highway Safety - FY 10 - 10/01/09-09/30/10	20.600	SC-2010-43-00-00-00363-00	18,901
State and Community Highway Safety - FY 11 - 10/01/10-09/30/11	20.600	SC-2011-43-00-00-00558-00	6,319
Total U.S. Department of Transportation			<u>25,220</u>
<u>U.S. Department of Education</u>			
<i>Passed Through the Ohio Department of Health</i>			
Early Intervention Services (IDEA) Cluster			
ARRA - Special Education Grants for Infants and Families - 2010 - Help Me Grow - 11/01/09-06/30/10	84.393A	04310011HA0110	59,686
ARRA - Special Education Grants for Infants and Families - 2010 - Help Me Grow - 07/01/10-06/30/11	84.393A	04310011HA0211	39,506
Special Education Grants for Infants and Families - 2009 - Help Me Grow - Part C - 07/01/09-06/30/10	84.181	04310011HG0209	48,650
Special Education Grants for Infants and Families - 2010 - Help Me Grow - Part C - 07/01/10-06/30/11	84.181	04310011HG0209	48,095
<i>Total Early Intervention Services (IDEA) Cluster</i>			<u>195,937</u>
Total U.S. Department of Education			<u>195,937</u>
Total Expenditures of Federal Awards			<u>\$ 1,828,899</u>

See accompanying note to Supplemental Schedule of Expenditures of Federal Awards.

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Note to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

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

JAMES G. ZUPKA, C.P.A., INC.
Certified Public Accountants
5240 East 98th Street
Garfield Hts., Ohio 44125

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Trustees
Lake County General Health District
Painesville, Ohio

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lake County General Health District, Lake County, Ohio, as of and for the year ended December 31, 2010, which collectively comprise the Lake County General Health District, Ohio's basic financial statements and have issued our report thereon dated March 15, 2011, wherein we noted that the Lake County General Health District, Ohio, uses a comprehensive basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Lake County General Health District, Ohio's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Lake County General Health District, Ohio's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Lake County General Health District, Ohio'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, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *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 corrected on a timely basis.

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 to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Lake County General Health District, Ohio's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the management of the Lake County General Health District, Ohio, in a separate letter dated March 15, 2011.

This report is intended solely for the information and use of management, the Board of Trustees, the Health District's Audit Committee, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



James G. Zupka, CPA, Inc.
Certified Public Accountants

March 15, 2011

JAMES G. ZUPKA, C.P.A., INC.
Certified Public Accountants
5240 East 98th Street
Garfield Hts., Ohio 44125

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**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A
DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133**

Board of Trustees
Lake County General Health District
Painesville, Ohio

Compliance

We have audited the Lake County General Health District, Lake County, Ohio's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Lake County General Health District, Ohio's major federal programs for the year ended December 31, 2010. The Lake County General Health District, Ohio's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Lake County General Health District, Ohio's management. Our responsibility is to express an opinion on the Lake County General Health District, Ohio's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Lake County General Health District, Ohio's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Lake County General Health District, Ohio's compliance with those requirements.

In our opinion, the Lake County General Health District, Ohio complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

Management of the Lake County General Health District, Ohio, 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 Lake County General Health District, Ohio's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Lake County General Health District, Ohio's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance 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 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 noted certain matters that we reported to the management of the Lake County General Health District, Ohio, in a separate letter dated March 15, 2011.

This report is intended solely for the information and use of management, the Board of Trustees, the Health District's Audit Committee, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


James G. Zupka, CPA, Inc.
Certified Public Accountants

March 15, 2011

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Schedule of Findings and Questioned Costs
OMB Circular A-133 & §.505
December 31, 2010

1. SUMMARY OF AUDITOR'S RESULTS		
2010(i)	Type of Financial Statement Opinion	Unqualified
2010(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2010(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
2010(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2010(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2010(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
2010(v)	Type of Major Programs' Compliance Opinion	Unqualified
2010(vi)	Any there any reportable findings under .510?	No
2010(vii)	Major Programs (list): Special Supplemental Nutrition Program for Women, Infants, and Children - CFDA #10.557 Public Health Emergency Preparednes - CFDA #93.069 Early Intervention Services (IDEA) Cluster - CFDA #84.393A and CFDA #84.181	
2010(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: all others
2010 (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.		

LAKE COUNTY GENERAL HEALTH DISTRICT
Lake County, Ohio
Schedule of Prior Audit Findings and Recommendations
December 31, 2010

The prior audit report, as of December 31, 2009, included no findings or instances of noncompliance. Management letter recommendations were corrected, repeated, or procedures instituted to prevent occurrences in this audit period.



Dave Yost • Auditor of State

LAKE COUNTY GENERAL HEALTH DISTRICT

LAKE 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
JUNE 2, 2011



April 2, 2012

Ron Graham
Lake County General Health District
33 Mill Street
Painesville, Ohio 44077

RE: Application Cure Letter

Dear Ron Graham:

The Ohio Department of Development (Development) has received and is currently reviewing your application for Round 1 of Local Government Innovation Fund program. During this review Development has determined that additional information is needed for your application. The identified item(s) requiring your attention are listed on the attached page(s). Please respond only to the issues raised. Failure to fully address all the identified items could lead to a competitive score reduction or ineligibility for Round 1 of the Local Government Innovation Fund program. **A written response from the applicant to this completeness review is due to Development no later than 5:00 p.m. on April 30, 2012.** Please send the response in a single email to lgif@development.ohio.gov and include "Cure—Project Name" in the subject line.

While this cure letter represents the additional information needed for Development review, the Local Government Innovation Council continues to reserve the right to request additional information about your application.

Thank you once again for your participation in Local Government Innovation program. Please contact the Office of Redevelopment at lgif@development.ohio.gov or 614-995-2292 if you have further questions regarding your application or the information requested in this letter.

Sincerely,

Thea J. Walsh, AICP
Deputy Chief, Office of Redevelopment
Ohio Department of Development

Local Government Innovation Fund Completeness Review

Applicant: Lake County General Health District
Project Name: Lake-Geauga Public Health System & Government Innovation Study
Request Type: Grant

Issues for Response

1. Match

A minimum of 10% match is required for all projects. Matching funds must be 10% of the **total project cost** (not 10% of the funding request). Please document your 10% match and provide evidence of the contribution.

For **in-kind contributions**, please provide documentation as outlined in section 2.06 of the Local Government Innovation Fund program policies. Certification of in-kind contributions may only be made for past investments. Anticipated in-kind contributions must be certified **after** the contribution is made.

2. Budget

Please provide a line item budget that includes at minimum: 1) the sources of all funds being contributed to the project include **all** sources—cash, in-kind, etc.; 2) the uses of all funds (provide a line item for each use); 3) the total project costs (including the funding request **and** the local match. Please be sure that all uses of funds are eligible expenses as set forth in the program guidelines.

Example:

Collaboration Village's Project Budget

Sources of Funds

LGIF Request	\$100,000
Match Contribution (11%)	\$ 11,111
Total	\$111,111

Uses of Funds

Consultant Fees for Study	\$111,111
Total	\$111,111

Total Project Cost: \$111,111

3. Partnership Agreements

Partnership agreements must be signed by all parties listed as collaborative partners. Please provide a partnership agreement that at minimum: 1) lists all collaborative partners; 2) lists the nature of the partnership; and 3) is signed by all parties. Please note, partnership agreements must be specific to the project for which funding is requested.

MEMORANDUM OF AGREEMENT (MOA)
FOR THE PARTICIPATION IN THE LAKE COUNTY GENERAL HEALTH DISTRICT'S
Lake-Geauga Public Health System & Government Innovation Study

BETWEEN:

LAKE COUNTY GENERAL HEALTH DISTRICT (hereinafter referred to as "LCGHD")

- and -

LAKE COUNTY OSU EXTENSION (hereinafter referred to as "LCOSU")

WHEREAS Lake County is a network of government, non-profit , and other agencies concerned with the public health system including coordination of health/education programs, public health authorities, and other health service providers;

AND WHEREAS the Lake County General Health Districts seeks to continually develop a system for the efficient delivery and management of practice public health services/programs and further seeks to improve coordination of services currently provided in Lake County;

AND WHEREAS by Memorandum of Agreement ("MOA") between LCGHD and the LCOSU seek to participate in a management, planning, and feasibility study for the sharing of costs and realization of costs savings associated with administration, information technology (IT), and program and service delivery;

AND WHEREAS both the LCGHD and LCOSU agree to participate as coordinating participants and to attend the meetings necessary for the completion of the feasibility study;

NOW THEREFORE THIS AGREEMENT WITNESSES that in consideration of the mutual terms, covenants and agreements herein contained, the receipt and sufficiency of which are hereby irrevocably acknowledged, LCGHD and LCOSU agree as follows:

GOVERNANCE AND MANAGEMENT

1. LCOSU agrees that the LCGHD will oversee and address issues as specified in this MOA and feasibility Local Government Innovation Fund grant requirements;
 - (a) guide the planning and facilitation of meetings;

- (b) review progress reports and feedback from any operational issues including the cost savings projection;
- (c) report results of activity/monitoring that it undertakes;
- (d) provide advice to the LCOSU
- (e) generate ideas to enhance shared services and efficiencies; and
- (f) identify resources and technical experts.

OWNERSHIP AND PROPRIETARY INTERESTS

1. Each coordinating partner shall retain proprietary interest in its own data and Confidential Information which it submits for inclusion in *Lake-Geauga Public Health System & Government Innovation Study*.

COST TRACKING

1. Under the MOA, LCOSU agrees to provide documentation necessary to successfully complete the feasibility study for the duration of the project.
2. LCOSU further agrees to provide actual costs incurred during the feasibility study and will be reimbursed for participation as outlined in the grant, dependent upon the grant award.

LIMITATIONS AND DISCLAIMERS

1. LCOSU acknowledges and agrees that it is solely responsible for ensuring the accuracy and completeness of any data submitted for inclusion in the *Lake-Geauga Public Health System & Government Innovation Study*. LCOSU is solely responsible for the formulation of results obtained.
2. In the event of early termination of this Agreement, LCGHD shall take reasonable steps to recover amounts paid by LCGHD to LCOSU for any cost for LCOSU did not incur.

TERM AND TERMINATION

- 1. The execution of the MOA between LCGHD and LCOSU is a condition precedent to this Agreement and upon termination of the MOA, this Agreement shall be automatically terminated.
 - (a) This Agreement shall continue until the completion of the **Lake-Geauga Public Health System & Government Innovation Study** or upon written notice of termination by either Party.
 - (b) Neither Party shall be considered to be in default in performance of its respective obligations under this Agreement or held responsible to compensate the other party for damages or otherwise if the performance of such obligations fails or is delayed due to fire, strikes, floods, acts of God, civil commotion, warlike operations, or other unusual occurrences or inability to obtain human resources or materials or other delays or defaults caused by third parties which could not be reasonably foreseen and provided against. The party whose performance is prevented by such event shall be granted a period of time to comply with this Agreement equal to the time lost as a result of the *force majeure*.

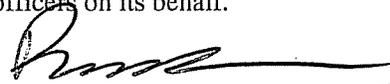
Any notice, invoice, demand or other communication provided for under this Agreement shall be in writing and shall be deemed to be validly given if sent by the CEO or designate of a LCOSU to LCGHD, by registered mail, addressed as follows:

Ron H. Graham RD, LD, MPH
Deputy Health Commissioner
Lake County General Health District
33 Mill St.
Painesville, Ohio 44077

IN WITNESS WHEREOF LCOSU has executed this Agreement this 23rd day of

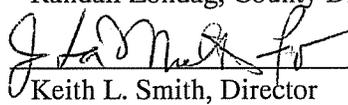
April, 2012 by the hands of its authorized signing officers on its behalf.

Lake County Ohio State University Extension



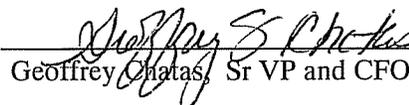
Randall Zondag, County Director

Ohio State University Extension



Keith L. Smith, Director

Ohio State University, Office of Business & Finance

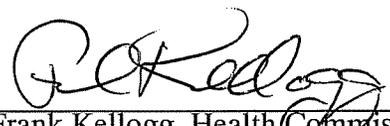


Geoffrey Chantas, Sr VP and CFO

IN WITNESS WHEREOF LCGHD has executed this Agreement on this 23rd day of

April, 2012 by the hand(s) of its authorized signing officers on its behalf

LAKE COUNTY GENERAL HEALTH DISTRICT

Per: 

Frank Kellogg, Health Commissioner

Tab 4: Lake-Geauga Public Health System & Government Innovation Study_revised 4-16-2012

Tab 4: Financial Documentation:

3 Years Financial History (must include balance sheet, income statement, and statement of cash flows): Not applicable to Grants.

Type of Funds Requested: \$100,000 for feasibility study, planning, and management for achieving efficiency, shared programming, and merger. **(Providing 11,111.00 or 11% as In-kind support for a total program cost of \$111,111.00)**

Table 1: Documentation of In-Kind Match Source

Agency	LGIF	Match (10%)	Source
Lake County General Health District	\$45,000.00	\$4,250.00	Health Commissioner's Salary
Geauga County Health District	\$25,000.00	\$3,075.00	Health Commissioner's Salary
Lake County OSU Extension	\$25,000.00	3,075.00	Director's Salary
Lake County Commissioners	\$5,000.00	\$600.00	Commissioner's Salary
Total:	\$100,00.00	\$10,000.00	\$110,000.00

Table 2: Three (3) Year Potential Savings

Agency	1st Year Potential Savings	2nd Year Potential Savings	3rd Year Potential Savings
Lake County General Health District (includes savings on both shared service partnerships)	\$30,000.00	\$45,000.00	\$56,000.00
Geauga County Health District	\$10,000.00	\$20,000.00	\$30,000.00
Lake County OSU Extension	\$20,000.00	\$25,000.00	\$26,000.00
Lake County Commissioners	\$5,000	\$10,000.00	\$11,000.00
Total:	\$65,000.00	\$100,000.00	\$113,000.00

Note: Savings realized by reduction in Administrative/Executive Staff, rent, building maintenance, shared services, discontinued programs, attrition, clinic closure, and potential grant competitiveness as a result of the partnerships.

Tab 4: Lake-Geauga Public Health System & Government Innovation Study_revised 4-16-2012

Note: Return on investment at the end of 3 years is anticipated to be at **113%** with the inclusion of the **sale of the current Lake County OSU extension office the ROI is anticipated to be at over 220%.**

Detailed Project Budget:

Lake County General Health District	Formula	Total
Ron H. Graham, Deputy Health Commissioner	\$60 per hour, including fringe costs for 100 hours	\$6,000.00
Frank Kellogg Health Commissioner	\$80 per hour, including fringe costs for 100 hours	\$8,000.00
Jeff Campbell, Senior Finance Officer	\$50 per hour, including fringe costs for 100 hours	\$5,000.00
Lauren Henderson, WIC Project Director	\$40 per hour, including fringe costs for 100 hours	\$4,000
Meeting Facilitator (To Be Determined)	\$40 per hour for 50 hours over 2 years.	\$2,000.00
Attorney Fees for Services	\$150.00 per hour for 123 hours over 2 years	\$17,700.00
Meeting Materials (copies, printing, examples, draft documents, and documentation)	\$.10 per copy for 2250 pages over 2 years.	\$225.00
Travel Mileage to meetings	\$.45 per mile for a total of 1500 miles	\$675.00
Lap-top and projector for meeting facilitation and staff updates	Laptop at \$900.00 and portable projector at \$500.00	\$1,400.00
Subtotal		\$45,000.00
In-Kind Match		
Karen Sarosy, Clerical Specialist	In-kind clerical support (salary) to prepare documents/meeting minutes, send correspondence, proof read reports/meeting minutes, and to coordinate meetings.	\$ 4,361.00
LGIF Budget Request		\$45,000

Geauga County Health District	Formula	Total
Robert Weisdack Health Commissioner	\$80 per hour, including fringe costs for 100 hours	\$8,000.00
Dan Mix, Personnel Health	\$60 per hour, including	\$6,000.00

Tab 4: Lake-Geauga Public Health System & Government Innovation Study_revised 4-16-2012

Services Director	fringe costs for 100 hours	
Sandy Gerzeny, Fiscal Coordinator	\$50 per hour, including fringe costs for 100 hours	\$5,000.00
Peggy Herman, WIC Project Director	\$40 per hour, including fringe costs for 100 hours	\$4,000.00
Travel Mileage to meetings	\$.45 per mile for a total of 1,333 miles	\$600.00
Lap-top and projector for meeting facilitation and staff updates	Laptop at \$900.00 and portable projector at \$500.00	\$1,400.00
Subtotal		\$25,000.00
In-Kind Match		
Helen Reighard, Clerical Support	In-kind support (salary) to assist with necessary attendance of meetings and research tied to WIC program operations, data, trends, and planning.	\$3,075.00
LGIF Budget Request		\$25,000.00

Lake County OSU Extension	Formula	Total
Randall Zondag, Director	\$60 per hour, including fringe costs for 133 hours	\$8,000.00
Frank Lichtkoppler, Extension Specialist	\$60 per hour, including fringe costs for 100 hours	\$6,000.00
Lisa Siciliano-Miller, Extension Educator	\$50 per hour, including fringe costs for 100 hours	\$5,000.00
Beth Bollas, Program Assistant	\$40 per hour, including fringe costs for 100 hours	\$4,000.00
Meeting Materials (copies, printing, examples, draft documents, and documentation)	\$.10 per copy for 2000 pages over 2 years.	\$200.00
Travel Mileage to meetings	\$.45 per mile for a total of 1,333 miles	\$600.00
Lap-top and projector for meeting facilitation and staff updates	Laptop at \$900.00 and portable projector at \$500.00	\$1,400.00
Subtotal		\$25,000.00
In-Kind Match		
Kathy Shuler, Family and Nutrition Services Educator	In-kind support (salary) to assist with necessary attendance of meetings and	\$3,075.00

Tab 4: Lake-Geauga Public Health System & Government Innovation Study_revised 4-16-2012

	research tied to Family and Nutrition program components.	
LGIF Budget Request		\$25,000.00

Lake County Board of Commissioners	Formula	Total
*To Be Determined, County Commissioner Staff	\$50 per hour, including fringe costs for 50 hours	\$2,500.00
Mike Matas, Finance/Budget Director	\$60 per hour, including fringe costs for 50 hours	\$2,500.00
Subtotal		\$5,000.00
In-Kind Match		
Clerical Support: Amy Elziaz	In-kind clerical support (salary) to prepare documents and to coordinate meetings.	\$600.000
LGIF Budget Request		\$5,000.00

*The County Commissioner Staff representative is "To Be Determined".

Budget Narrative

The partnering agencies will assure a minimum of a 10% match however any costs by the collaborating partners will be considered in kind should it exceed the funds identified in order to meet the requirements.

The budgetary costs are primarily support the salary and fringe benefit costs of the core planners that will be involved in the study and their anticipated time has been included in the previous tables. Three of the four collaborating partners will utilize LGIF funds to purchase a lap-top and projector so the each agency may present documents simultaneously. The equipment will also be utilized to educate the various governing bodies, including but not limited to staff, Board Members, and Trustees, throughout the project. Mileage will be incurred for actual miles driven at a rate of \$.45 per mile. This will cover the cost of traveling to meetings locally and out-of-county (Columbus) to meet with Ohio Department of Health and Ohio State University staff as necessary. County Commissioner Daniel Troy will not receive compensation, due the State statutory salary levels, but will be involved in the process due to the Lake County Commissioners financial contributions and support it provides to the Lake County OSU Extension. Due to current staff vacancies, staff will be identified should the project be funded.

Copy and printing costs will be incurred to provide facility information sharing and documentation during the course of the feasibility study. Additionally, it will cover the costs of producing and sharing a final report to interested parties and stakeholders.

Additionally, funds have been allocated for an Attorney and professional Meeting Facilitator to assist with the completion of the study and statutory research needed. The Meeting Facilitator

Tab 4: Lake-Geauga Public Health System & Government Innovation Study_revised 4-16-2012

will work with all collaborative partners during the “in-person” meetings and phone conference calls. The facilitator will also be able to meet with each collaborative partner individually to help assess, evaluate, and represent all parties and to reduce barriers to maximize the success of the study.

Sources of Funding Summary

LGIF Request	\$100,000
Match Contribution (11%)	\$111,111
Total	\$111,111

Uses of Funds

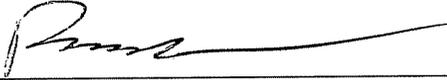
Consultant Fees for Study	\$17,700.00
Mediator/Facilitator	\$2,000.00
Copies/Supplies	\$225.00
Travel	\$1,875.00
Equipment	\$4,200.00
Personnel	\$74,000.00
Total	\$100,000.00

Lake-Geauga Public Health System & Government Innovation Study Partnership Agreement

IN WITNESS WHEREOF LCOSU has executed this Agreement this 25th day of

April, 2012 by the hands of its authorized signing officers on its behalf.

Lake County Ohio State University Extension

Per: 

Randall Zondag, Director

PARTNERSHIP AGREEMENT FOR THE PARTICIPATION IN THE
LAKE COUNTY GENERAL HEALTH DISTRICT'S
Lake-Geauga Public Health System & Government Innovation Study

The Lake County General Health District (herein after referred as "LCGHD"), the Geauga County Health District (herein after referred as "GCHD"), the Lake County Commissioners (herein after referred as "LCC"), the Lake County Ohio State University Extension Office (herein after referred as LCOSU) seek to participate in a management, planning, and feasibility study for the sharing of costs and realization of costs savings associated with administration, information technology (IT), and program and service delivery;

The respective partners identified above LCGHD agree to participate as a coordinating partner, to provide representation and in-kind match as identified in the project budget, provide report information, and to attend the meetings necessary for the completion of the feasibility study.

GOVERNANCE AND MANAGEMENT

1. LCOSU, GCHD, and LCC agree that the LCGHD will oversee, support, and address issues as specified in the this partnership agreement and feasibility Local Government Innovation Fund grant requirements including but not limited to;
 - (a) guide the planning and facilitation of meetings;
 - (b) review progress reports and feedback from any operational issues including the cost savings projection;
 - (c) report results of activity/monitoring that it undertakes;
 - (d) provide advice and technical expertise to the LCGHD
 - (e) generate ideas to enhance shared services and efficiencies; and
 - (f) identify resources and technical experts.

OWNERSHIP AND PROPRIETARY INTERESTS

1. Each coordinating partner shall retain proprietary interest in its own data and Confidential Information which it submits for inclusion in *Lake-Geauga Public Health System & Government Innovation Study*.

COST TRACKING

1. Under the partnership agreement each aforementioned partners agrees to provide documentation necessary to successfully complete the feasibility study and reporting requirement for the duration of the project.
2. All aforementioned partners further agree to provide actual costs incurred during the feasibility study and will be reimbursed for participation as outlined in the grant, dependent upon the grant award.

LIMITATIONS AND DISCLAIMERS

1. All aforementioned partners acknowledges and agrees that it is solely responsible for ensuring the accuracy and completeness of any data submitted for inclusion in the ***Lake-Geauga Public Health System & Government Innovation Study***. LCOSU is solely responsible for the formulation of results obtained.
2. In the event of early termination of this Agreement, LCGHD shall take reasonable steps to recover amounts paid by LCGHD to LCOSU, LCC, or GCHD for any cost that the respective aforementioned partners did not incur.

TERM AND TERMINATION

1. The execution of the partnership agreement between LCGHD, LCC, GCHD, and LCOSU is a condition precedent to this Agreement and upon termination of the Partnership Agreement, this Agreement shall be automatically terminated.
 - (a) This Agreement shall continue until the completion of the ***Lake-Geauga Public Health System & Government Innovation Study*** or upon written notice of termination by either Party.
 - (b) Neither Party shall be considered to be in default in performance of its respective obligations under this Agreement or held responsible to compensate the other party for damages or otherwise if the performance of such obligations fails or is delayed due to fire, strikes, floods, acts of God, civil commotion, warlike operations, or other unusual occurrences or inability to obtain human resources or materials or other delays or defaults caused by third parties which could not be reasonably foreseen and provided against. The party whose performance is prevented by such event shall be granted a period of time to comply with this Agreement equal to the time lost as a result of the *force majeure*.

Any notice, invoice, demand or other communication provided for under this Agreement shall be in writing and shall be deemed to be validly given if sent by the CEO or designate of a LCC, GCHD, and LCOSU to LCGHD, by registered mail, addressed as follows:

Ron H. Graham RD, LD, MPH
Deputy Health Commissioner
Lake County General Health District
33 Mill St.
Painesville, Ohio 44077

Lake-Geauga Public Health System & Government Innovation Study Partnership Agreement

IN WITNESS WHEREOF LCGHD has executed this Agreement on this 26th day of April, 2012 by the hand(s) of its authorized signing officers on its behalf

LAKE COUNTY GENERAL HEALTH DISTRICT

Per: 

Frank Kellogg, Health Commissioner

Lake-Geauga Public Health System & Government Innovation Study Partnership Agreement

April 16th, 2012 by the hand(s) of its authorized signing officers on its behalf

Lake County Commissioners

Per: *Daniel P. Troy*
Daniel Troy, County Commissioner

Lake-Geauga Public Health System & Government Innovation Study Partnership Agreement

IN WITNESS WHEREOF Geauga County Health District has executed this Agreement on this 16 day of April, 2012 by the hand(s) of its authorized signing officers on its behalf

GEAUGA COUNTY HEALTH DISTRICT

Per: 
Robert Weisdack, Health Commissioner