



**DISTRICT BOARD OF HEALTH  
BELMONT COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 1998**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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## REPORT OF INDEPENDENT ACCOUNTANTS

District Board of Health  
Belmont County  
68501 Bannock Road  
St. Clairsville, Ohio 43950

To Members of the Board:

We have audited the accompanying financial statement of the District Board of Health, Belmont County, Ohio, (the District), as of and for the year ended December 31, 1998. This financial statement is the responsibility of the District's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the District prepares its financial statement on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the combined fund cash balances of the District, as of December 31, 1998, and its combined cash receipts and cash disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 5, 1999, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the financial statement of the District, taken as a whole. The accompanying Schedule of Federal Awards Expenditures 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 not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

District Board of Health  
Belmont County  
Report of Independent Accountants  
Page 2

This report is intended solely for the information and use of management, the Board, and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

**JIM PETRO**  
Auditor of State

October 5, 1999

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES  
IN FUND CASH BALANCES - GOVERNMENTAL FUND TYPES-  
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>		<u>Total</u>
	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
<b>Cash Receipts:</b>			
State Funds	\$20,440	\$0	\$20,440
Federal Funds		346,336	346,336
Subdivisions	197,000		197,000
Fees	47,990	82,395	130,385
Vital Statistics	16,551		16,551
Rentals	2,067		2,067
Permits		4,568	4,568
Other Receipts	18,040	5,652	23,692
	<u>302,088</u>	<u>438,951</u>	<u>741,039</u>
Total Cash Receipts			
<b>Cash Disbursements:</b>			
Salaries	193,971	265,435	459,406
Fringes		38,210	38,210
Supplies	8,995	48	9,043
Equipment	1,099	6,896	7,995
Liability Insurance	4,683		4,683
Maintenance		52,466	52,466
Travel and Expenses	16,507	5,979	22,486
Purchased Personal Services		15,097	15,097
Subsidies		32,019	32,019
Public Employees Retirement	35,903		35,903
Workmen's Compensation & D.W.R.	1,427		1,427
Unemployment Compensation	551		551
Remittance - State		9,741	9,741
Hospitalization	25,390		25,390
Medicare	2,345		2,345
Other Expenses	22,180	1,754	23,934
	<u>313,051</u>	<u>427,645</u>	<u>740,696</u>
Total Cash Disbursements			
Total Receipts Over/(Under) Disbursements	(10,963)	11,306	343
<b>Other Financing Sources/(Uses):</b>			
Advances-In	32,500		32,500
Advances-Out		(32,500)	(32,500)
	<u>32,500</u>	<u>(32,500)</u>	<u>0</u>
Total Other Financing Sources/(Uses)			
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing Uses	21,537	(21,194)	343
Fund Cash Balances, January 1	24,520	130,495	155,015
<b>Fund Cash Balances, December 31</b>	<b><u>\$46,057</u></b>	<b><u>\$109,301</u></b>	<b><u>\$155,358</u></b>

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

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The District Board of Health, Belmont County, Ohio, (the District), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is directed by an appointed five-member Board and an appointed Health Commissioner. The District provides general governmental services, including: communicable disease investigations, immunization clinics, tuberculosis screening, home health visits, issuance of various licenses and permits, including inspections, birth and death certificates, and other related services.

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

**B. Basis of Accounting**

This financial statement follows the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

This statement includes adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

As required by Ohio Revised Code, the District's cash is held and invested by the Belmont County Treasurer, who acts as custodian for District monies. The District's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount.

**D. Fund Accounting**

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

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

**2. Special Revenue Funds**

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

Women, Infants and Children (WIC) Grant Fund - This fund receives federal grant money for providing supplemental nutritious food and nutrition education as an adjunct to good health care to low-income persons in critical periods of growth and development.



**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1998**  
**(Continued)**

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

**D. Fund Accounting (Continued)**

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

Food Service Fund - This fund receives food service license money.

**E. Budgetary Process**

An appropriation measure is adopted by the District on or before the first Monday of January in each year for the period January 1 to December 31 of the following year. The appropriation measure, together with an itemized estimate of the sources of revenue available to the District for the next fiscal year, is submitted to the County Auditor, who in turn submits it to the County Budget Commission.

The County Budget Commission reviews the appropriation measure and may reduce any item in the appropriation measure, but may not increase any item or the aggregate amount of all items in the appropriation measure.

The appropriation measure, as amended by the County Budget Commission, controls expenditures by the District for the period January 1 to December 31 of the following year. The Board may, by resolution, transfer funds from one item to another in the appropriation measure, reduce or increase any item, create new items, and make additional appropriations, subject to the availability of funds and to the approval of the County Budget Commission.

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and need not be reappropriated in the subsequent year. The District did not encumber all commitments as required by Ohio law.

A summary of 1998 budgetary activity appears in Note 3.

**F. Property, Plant and Equipment**

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

**G. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the District.

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1998**  
**(Continued)**

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Belmont County Auditor serves as the fiscal agent for the District and the investment of the County funds, including the District's funds. The District maintains no control over the investment of its funds. The carrying amount of pooled cash and investments at December 31, 1998, was \$155,358.

**Deposits:** The District's deposits maintained by the County Auditor were either insured by the Federal Deposit Insurance Corporation or were considered uncollateralized even though securities for collateral were held by the pledging financial institution's trust department in the County's name and all State statutory requirements for the deposit of money had been followed.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 1998, was as follows:

**1998 Budgeted vs. Actual Receipts**

Fund Type	Receipts		Variance
	Budgeted	Actual	
General	\$318,956	\$334,588	\$15,632
Special Revenue	<u>420,790</u>	<u>438,951</u>	<u>18,161</u>
Total	<u>\$739,746</u>	<u>\$773,539</u>	<u>\$33,793</u>

**1998 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$337,390	\$313,051	\$24,339
Special Revenue	<u>510,456</u>	<u>460,145</u>	<u>50,311</u>
Total	<u>\$847,846</u>	<u>\$773,196</u>	<u>\$74,650</u>

**4. RETIREMENT SYSTEMS**

The District's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 1998, PERS members contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% of participants' gross salaries. The District has paid all contributions required through December 31, 1998.

**5. RISK MANAGEMENT**

The Belmont County Board of County Commissioners maintains comprehensive insurance coverage with private carriers for real property, building contents, and vehicles. The County also provides health insurance to full-time employees through a private carrier.

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1998**  
**(Continued)**

**6. CONTINGENT LIABILITIES**

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material

**7. YEAR 2000 ISSUE**

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the District's operations as early as fiscal year 1999.

The District has completed an inventory of computer systems and other electronic equipment that may be affected by the Year 2000 issue which is necessary to conducting District operations. The District has identified the following systems requiring Year 2000 remediation:

All of the District's transactions are reported and accounted for through Belmont County's financial reporting system within the Agency Fund. Year 2000 issues are not anticipated with the County's financial reporting system. However, the system is in the testing stages and corrections will be made by the County, if necessary.

The District receives significant federal and non-federal sources of revenue from the Auditor of State. The Auditor of State has identified two mission critical systems, warrant processing and electronic funds transfer, which could be affected by the Year 2000 readiness of data exchange with the Belmont County Treasurer's office. The Auditor of State has completed the identification, remediation, and testing of these systems. During the remainder of 1999 and beyond, the Auditor of State will continue to monitor the systems and assess the risk of any Year 2000 related problems.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the District is or will be Year 2000 ready, that the District's remediation efforts will be successful in whole or in part, or that parties with whom the District does business will be Year 2000 ready.

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1998**

Federal Program	CFDA #	Pass-through Agency Awarding Number	Expenditures
<b>United States Department of Agriculture</b>			
Passed-through Ohio Department of Health:			
Special Supplemental Food Program for Women, Infants and Children Program (WIC)	10.557	407-E-98	\$222,420
	10.557	407-E-99	<u>42,802</u>
Total United States Department of Agriculture			265,222
<b>United States Department of Health and Human Services</b>			
Passed-through Ohio Department of Health:			
Preventive Health and Health Services Block Grant	93.991	407-D-98	18,428
Elderhealth Promotion Program	93.991	407-J-98	27,945
Immunization Action Program	93.268	407-K-98	15,193
Raccoon Rabies Program	93.268	407-L-98	<u>24,107</u>
Total United States Department of Health and Human Services			<u>85,673</u>
<b>Total Federal Awards Expenditures</b>			<u><u>\$350,895</u></u>

*The note to the Schedule of Federal Awards Expenditures is an integral part of this statement.*

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1998**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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



**STATE OF OHIO  
OFFICE OF THE AUDITOR**

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON  
INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

District Board of Health  
Belmont County  
68501 Bannock Road  
St. Clairsville, Ohio 43950

To Members of the Board:

We have audited the financial statement of the District Board of Health, Belmont County, Ohio, (the District), as of and for the year ended December 31, 1998, and have issued our report thereon dated October 5, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 1998-61007-001.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated October 5, 1999.

District Board of Health  
Belmont County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
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This report is intended for the information and use of management, the Board, 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.

**JIM PETRO**  
Auditor of State

October 5, 1999



STATE OF OHIO  
OFFICE OF THE AUDITOR

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

District Board of Health  
Belmont County  
68501 Bannock Road  
St. Clairsville, Ohio 43950

To Members of the Board:

**Compliance**

We have audited the compliance of the District Board of Health, Belmont County, Ohio, (the District), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 1998. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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 occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the District'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 on the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1998.

**Internal Control Over Compliance**

The management of the District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our 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.



Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of management, the Board, 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.

**JIM PETRO**  
Auditor of State

October 5, 1999

**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A-133, § .505**  
**DECEMBER 31, 1998**

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

**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A-133, § .505**  
**DECEMBER 31, 1998**  
**(Continued)**

**2. FINDING RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

**Finding #1998-61007-001**

Ohio Rev. Code Section 5705.41(D) states that no subdivision or taxing unit shall make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon.

This section also provides two "exceptions" to the above requirements:

1. Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was appropriated and free of any previous encumbrances, the Board may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
2. If the amount involved is less than one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of the Board.

Certain liabilities, contracts, and open purchase commitments, were not properly certified by the Administrative Assistant and not encumbered prior to incurring obligations.

Fourteen percent of the District's 1998 expenditures tested were made without attaching the certificate of the fiscal officer as to the availability of funds.

We recommend the District certify liabilities, contracts, and open purchase commitments and to encumber funds prior to incurring obligations.

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

**CORRECTIVE ACTION PLAN**  
**OMB CIRCULAR A-133 § .315 (c)**  
**DECEMBER 31, 1998**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
1998-61007-001	The District will implement procedures to ensure purchase orders are issued prior to incurring obligations.	12/31/99	Ellen Jarrett, Administrative Assistant



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**DISTRICT BOARD OF HEALTH**

**BELMONT 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  
DECEMBER 9, 1999**