

**STARK COUNTY
DISTRICT BOARD OF HEALTH**

INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED DECEMBER 31, 1999



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

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Board of Health
Stark County Board of Health
3951 Convenience Circle, NW
Canton, OH 44718

We have reviewed the independent auditor's report of the Stark County Board of Health, prepared by Gary B. Fink & Associates, Inc., for the audit period January 1, 1999 through December 31, 1999. 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 Stark County Board of Health is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO
Auditor of State

July 6, 2000

**STARK COUNTY DISTRICT BOARD OF HEALTH
FOR THE YEAR ENDED DECEMBER 31, 1999**

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STARK COUNTY DISTRICT BOARD OF HEALTH

**APPOINTED OFFICIALS
AS OF DECEMBER 31, 1999**

NAME	TITLE	TERM OF OFFICE	SURETY	AMOUNT	PERIOD
William Franks	Health Commissioner	01/96-12/00	(A)	\$25,000	Same as Term
James Recchio, Jr.	Board President	03/98-03/03			
Jere Boyer	Board Member	03/95-03/00			
Blair Zimmerman	Board Member	03/97-03/02			
Agnes Young	Board Member	03/97-03/02			
Nancy Kerstetter	Board Member	03/95-03/00			
Michael Krebs	Board Member	07/97-03/01			
Lori Mertes, MD	Board Member	10/99-03/00			

(A) Public Entities Pool of Ohio

STATUTORY LEGAL COUNSEL

Mr. Robert D. Horowitz
Citizens Savings Building
110 Central Plaza South, Suite 510
Canton, OH 44702

STARK COUNTY DISTRICT BOARD OF HEALTH

**INDEX OF FUNDS
AS OF DECEMBER 31, 1999**

Governmental Fund Types:

General Fund Type:
General Fund

Special Revenue Fund Types:

Public Health Nursing Fund
Food Service Fund
Solid Waste Assistance fund
Private Water Systems Fund
Swimming Pool Fund
Child and Family Health Services Program Fund
Immunization Grant Fund
Women, Infants and Children Fund
Preventive Health Grant Fund
Trailer Park Fund
Early Intervention Grant Fund
Rabies Prevention Grant Fund
Miscellaneous Grants Fund

INDEPENDENT AUDITOR'S REPORT

Board of Health
Stark County District Board of Health
3951 Convenience Circle, NW
Canton, Ohio 44718

We have audited the accompanying financial statements of the Stark County District Board of Health, as of and for the year ended December 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the Stark County District Board of Health's management. Our responsibility is to express an opinion on these financial statements 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 statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Stark County District Board of Health prepares its financial statements 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 statements referred to above present fairly, in all material respects, the combined fund cash balances of the Stark County District Board of Health, as of December 31, 1999, and its combined cash receipts and disbursements and its combined budgeted and actual receipts and budgeted and actual disbursements and encumbrances, 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 June 2, 2000 on our consideration of the Stark County District Board of Health's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

INDEPENDENT AUDITOR'S REPORT (continued)

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 not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Our report is intended solely for the information and use of management, Board of Health 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.



GARY B. FINK & ASSOCIATES, INC.
Certified Public Accountants

June 2, 2000

**Stark County District Board of Health
 Combined Statement of Cash Receipts, Cash Disbursements and Changes
 in Fund Cash Balance - All Governmental Fund Types
 For the Year Ended December 31, 1999**

	General	Special Revenue	Total (Memorandum Only)
Receipts:			
Charges for Services	\$379,820	\$261,818	\$641,638
Licenses and Permits	309,752	578,585	888,337
Fines and Forfeitures	0	6,321	6,321
Intergovernmental	1,056,585	1,084,588	2,141,173
Other Receipts	66,674	3,750	70,424
Total Receipts	1,812,831	1,935,062	3,747,893
Disbursements:			
Personal Services - Salaries and Wages	709,810	1,041,879	1,751,689
Personal Services - Employee Benefits	274,435	323,181	597,616
Supplies and Materials	72,513	56,694	129,207
Purchased Services	572,112	262,836	834,948
Capital Outlay	8,640	37,885	46,525
Other Allocations	78,656	251,707	330,363
Non-Operating Expenditures	3,387	0	3,387
Total Disbursements	1,719,553	1,974,182	3,693,735
Excess (Deficit) of Receipts Over (Under) Disbursements	93,278	(39,120)	54,158
Other Financing Sources/(Uses):			
Advances In	100,000	100,000	200,000
Advances Out	(100,000)	(100,000)	(200,000)
Total Other Financing Sources/(Uses)	0	0	0
Excess (Deficit) of Receipts and Other Financing Sources Over (Under) Disbursements and Other Financing Uses	93,278	(39,120)	54,158
Fund Cash Balance, January 1, 1999	123,675	278,377	402,052
Fund Cash Balance, December 31, 1999	<u>\$216,953</u>	<u>\$239,257</u>	<u>\$456,210</u>
Reserved for Encumbrances	<u>\$84,753</u>	<u>\$145,881</u>	<u>\$230,634</u>

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

**Stark County District Board of Health
 Combined Statement of Receipts - Budget and Actual
 For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Governmental:			
General	\$1,755,300	\$1,912,831	\$157,531
Special Revenue	<u>2,154,958</u>	<u>2,035,062</u>	<u>(119,896)</u>
 Total (Memorandum Only)	 <u><u>\$3,910,258</u></u>	 <u><u>\$3,947,893</u></u>	 <u><u>\$37,635</u></u>

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

**Stark County District Board of Health
 Combined Statement of Disbursements and Encumbrances
 Compared With Expenditure Authority
 For the Year Ended December 31, 1999**

	Prior Year Carryover <u>Appropriations</u>	1999 <u>Appropriations</u>	<u>Total</u>
Governmental:			
General	\$288,836	\$1,719,979	\$2,008,815
Special Revenue	<u>182,020</u>	<u>2,309,365</u>	<u>2,491,385</u>
 Total (Memorandum Only)	 <u>\$470,856</u>	 <u>\$4,029,344</u>	 <u>\$4,500,200</u>

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

Actual 1999 Expenditures	Encumbrances Outstanding at 12/31/99	Total	Variance Favorable (Unfavorable)
\$1,819,553	\$84,753	\$1,904,306	\$104,509
2,074,182	145,881	2,220,063	271,322
<u>\$3,893,735</u>	<u>\$230,634</u>	<u>\$4,124,369</u>	<u>\$375,831</u>

STARK COUNTY DISTRICT BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A. Description of the Entity

The Stark County District Board of Health (the District) is a body politic and corporate established for the purpose of exercising the rights and privileges conferred upon it by the Constitution and laws of the State of Ohio.

The District operates under seven board members. Five members are appointed by the advisory council, which consists of the president of the board of county commissioners, the chief executive of each municipality not constituting a city health district, the president of the board of township trustees of each township, and one member is appointed by each of the cities of North Canton and Louisville. The Stark County Auditor and Treasurer are responsible for fiscal control of the resources of the Board which are maintained as District funds. Services provided by the District include health education, communicable disease control, chronic disease control, genetic disease control, primary care, laboratory services, food protection, drinking water protection, sewage disposal, vector control, nuisance control, maternal health, child health, nutrition services, school health, substance abuse, disaster preparedness and accident prevention.

B. Basis of Accounting

These financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. The cash basis of accounting is permitted by the Auditor of State.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Fund Accounting

The District maintains its accounting records in accordance with the principles of "fund" accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity which stands separate from the activities reported in other funds. The restrictions associated with each type of fund are as follows:

STARK COUNTY DISTRICT BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

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

GOVERNMENTAL FUNDS

1. General Fund

This Fund is the general operating fund of the District. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

2. Special Revenue Funds

These account for proceeds of specific revenue sources that are legally restricted to disbursements for specified purposes.

D. Budgetary Process

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

E. Property, Plant and Equipment

Fixed assets acquired or contracted for general governmental service are recorded as expenditures. Depreciation is not recorded for these fixed assets.

F. Unpaid Vacation and Sick Leave

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

STARK COUNTY DISTRICT BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

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

G. Total Columns on Financial Statements

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. This data is not comparable to a consolidation. Interfund-type eliminations have not been made in the aggregation of this data.

2. **POOLED CASH AND INVESTMENTS WITH FISCAL AGENT**

The District's cash and investments are held by the Stark County Auditor who maintains a cash and investment pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of the District's cash and investments at December 31, 1999 was \$456,210.

Deposits - Deposits are either: insured by the Federal Depository Insurance Corporation; collateralized by securities held by Stark County; or collateralized by securities pledged by a qualified third party trustee in the name of the County.

3. **RETIREMENT SYSTEMS**

The District contributes to the Public Employees Retirement System (PERS) of Ohio, a cost-sharing, multiple-employer defined benefit pension plan. The PERS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Benefits are established and amended by state statute per Chapter 145 of the Ohio Revised Code. The PERS issues a publicly available, stand-alone financial report which includes financial statements and required supplementary information for the PERS. This report may be obtained by writing to: 277 East Town Street, Columbus, Ohio 43215-4642 or by calling 614-466-2085 or 1-800-222-7377.

The PERS provides postretirement health care coverage to age and service retirants with 10 or more years of qualifying Ohio service credit and to primary survivor recipients to such retirants. Health coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the PERS is set aside for the funding of postretirement health care. For local governments employer units, the rate was 13.55% of covered payroll; 4.2% was the portion that was used to fund health care for the year 1999.

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to the PERS.

STARK COUNTY DISTRICT BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

3. **RETIREMENT SYSTEMS** (continued)

OPEB is financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely. Expenditures for OPEB during 1999 were \$523,599,349. As of December 31, 1999, the audited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1999 was 118,062.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, the employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates are 8.5% for employees other than law enforcement. The 1999 employer contribution rate for local employers was 13.55% of covered payroll. Required employer contributions are equal to 100% of the dollar amount billed to each employer and must be extracted from the employer's records. The District's required contribution to the PERS for the year ended December 31, 1999 was \$386,012, which consisted of \$75,957 from employees and \$310,055 from the employer.

4. **RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft; damage to or destruction of assets, errors and omissions; employee injuries; and natural disasters. During 1999, the District participated in the Public Entities Pool of Ohio (the Pool). The Pool assumes the risk of loss up to the limits of the District's policy. The Pool may assess supplemental premiums. The following risks are covered by the Pool:

- General liability and casualty
- Public official's liability
- Vehicle

By maintaining comprehensive insurance coverage with the Pool and private carriers, the District has addressed these various types of risk.

STARK COUNTY DISTRICT BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

5. **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.

6. **OFFICE LEASES**

The District's office facilities were originally leased for the period beginning December 1, 1991 and ending November 30, 2001. An addendum to the lease dated January 2, 1992, changed the lease ending date to November 30, 1999, and eliminated the option for the District to renew the lease. Current monthly rent is \$12,228.

The District originally leased additional office space for the period beginning December 1, 1995 and ending November 30, 1997 at a cost of \$3,333 per month with an option to renew for five (5) more years at \$7,837 per month. The District renewed this lease for the period beginning December 1, 1997 to November 30, 2002 at a cost of \$7,837 per month with an option to renew for five (5) more years at \$8,662 per month.

In December, 1999, the District entered into an extension agreement to lease all office space for the period beginning January, 2000 and ending December, 2009, for \$13,449.25 per month. This agreement combines prior original and additional office facilities into one agreement.

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

Board of Health
Stark County District Board of Health
3951 Convenience Circle, NW
Canton, Ohio 44718

We have audited the financial statements of the Stark County District Board of Health, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 2, 2000. 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 Stark County District Board of Health's financial statements are 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Stark County District Board of Health'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 operations that we consider to be material weaknesses.

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

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



GARY B. FINK & ASSOCIATES, INC.
Certified Public Accountants

June 2, 2000

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH *OMB CIRCULAR A-133***

Board of Health
Stark County District Board of Health
3951 Convenience Circle, NW
Canton, Ohio 44718

Compliance

We have audited the compliance of the Stark County District Board of Health 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, 1999. The Stark County District Board of Health's major federal program is 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 its major federal program is the responsibility of the Stark County District Board of Health's management. Our responsibility is to express an opinion on the Stark County District Board of Health'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 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 Stark County District Board of Health'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 Stark County District Board of Health's compliance with those requirements.

In our opinion, the Stark County District Board of Health 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, 1999.

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH *OMB CIRCULAR A-133* (continued)

Internal Control Over Compliance

The management of the Stark County District Board of Health 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 Stark County District Board of Health'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 of Health 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.



GARY B. FINK & ASSOCIATES, INC.
Certified Public Accountants

June 2, 2000

**Stark County District Board of Health
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 1999**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Receipts	Federal Disbursements
<u>United States Department of Health and Human Services</u>				
(Passed Through the Ohio Department of Health):				
Maternal and Child Health Services Block Grant:	93.994			
Child and Family Health Services - 1999 Grant		76-1-01-F-CG-GRF	\$128,585	\$232,248
Child and Family Health Services - 2000 Grant		76-1-01-F-CG-GRF	229,306	179,941
Total Child and Family Health Services			<u>357,891</u>	<u>412,189</u>
Primary Dental Project - 1999 Grant		76-1-01-F-CR-320	21,000	18,285
Infant Mortality Reduction Project		76-1-01-F-DM-320	54,700	38,930
Infant Mortality Reduction Project		76-1-01-F-DM-320	12,000	14,366
Total Infant Mortality Reduction Project			<u>66,700</u>	<u>53,296</u>
Total Maternal and Child Health Services Block Grant			<u>445,591</u>	<u>483,770</u>
<u>United States Department of Agriculture</u>				
(Passed Through the City of Canton):				
Special Supplemental Nutrition Program for Women, Infants and Children - 1999 Grant	10.557	132-I	228,660	186,534
Special Supplemental Nutrition Program for Women, Infants and Children - 2000 Grant	10.557	132-I	20,885	62,428
Total Special Supplemental Nutrition Program for Women, Infants and Children			<u>249,545</u>	<u>248,962</u>
<u>United States Department of Education</u>				
(Passed Through the Ohio Department of Health):				
Special Education - Grants for Infants and Families with Disabilities - 1999 Grant	84.181	76-01-F-AN-392	91,398	111,280
Special Education - Grants for Infants and Families with Disabilities - 2000 Grant	84.181	76-01-F-AN-392	42,230	24,876
Total Special Education - Grants for Infants and Families with Disabilities			<u>133,628</u>	<u>136,156</u>
Total Federal Expenditures			<u>\$828,764</u>	<u>\$868,888</u>

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards is a summary of the activity of the Stark County District Board of Health's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B - SUPPLEMENTAL INFORMATION

The Stark County District Board of Health is also a subcontractor for the following Federal programs listed along with expenditures:

Preventive Health and Health Services Block Grant, CFDA #93.991	\$14,570
Immunization Grant, CFDA #93.268	25,862

STARK COUNTY DISTRICT BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 §505

DECEMBER 31, 1999

1. SUMMARY OF AUDITOR'S RESULTS

(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?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for the major federal program?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for the major federal program?	No
(d)(1)(v)	Type of Major Program Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under §510?	No

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 §505
(CONTINUED)**

(d)(1)(vii)	Major Program:	Maternal Health and Child Services Block Grant, CFDA #93.994
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

STARK COUNTY DISTRICT BOARD OF HEALTH

STARK 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
AUGUST 1, 2000