



**WOOD COUNTY HEALTH DISTRICT
WOOD COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

WOOD COUNTY HEALTH DISTRICT

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REPORT OF INDEPENDENT ACCOUNTANTS

Wood County Health District
1840 East Gypsy Lane Road
Bowling Green, Ohio 43402-9173

To the Board of Health:

We have audited the accompanying financial statements of Wood County Health District (the Health District) as of and for the year ended December 31, 2000. These financial statements are the responsibility of the Health District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with 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 audits 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 Health District 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 Health District as of December 31, 2000, and its combined cash receipts and 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 May 14, 2001, on our consideration of the Health District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

Our audit was performed for the purpose of forming an opinion on the financial statements of the Health 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 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.

This report is intended solely for the information and use of the audit committee, management, the Board of Health, and other officials authorized to receive this report under § 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

May 14, 2001

WOOD COUNTY HEALTH DISTRICT

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$662,713	\$513,687	\$1,176,400
Levies		832,118	832,118
Fees		171,553	171,553
Licenses	172,199	203,149	375,348
Other Revenue	72,757	63,613	136,370
	<u>907,669</u>	<u>1,784,120</u>	<u>2,691,789</u>
Total Cash Receipts			
	<u>907,669</u>	<u>1,784,120</u>	<u>2,691,789</u>
Cash Disbursements:			
Current:			
Salaries-Employees	586,093	748,768	1,334,861
Supplies	102,006	22,389	124,395
Equipment	32,532		32,532
Contract Services	107,766	65,541	173,307
Rentals	101,960		101,960
Travel	17,095	41,014	58,109
Advertising and Printing	15,350	4,937	20,287
Public Employee's Retirement	82,361	108,878	191,239
Worker's Compensation	10,809	14,623	25,432
Medicare	7,386	8,900	16,286
Insurance	78,273	100,741	179,014
Remittance-State	19,556	108,045	127,601
Other Expenses	94,292	72,488	166,780
	<u>1,255,479</u>	<u>1,296,324</u>	<u>2,551,803</u>
Total Disbursements			
	<u>1,255,479</u>	<u>1,296,324</u>	<u>2,551,803</u>
Total Receipts Over/(Under) Disbursements	<u>(347,810)</u>	<u>487,796</u>	<u>139,986</u>
Other Financing Receipts/(Disbursements):			
Transfers-In	377,000	201,000	578,000
Advances-In		31,229	31,229
Transfers-Out		(578,000)	(578,000)
Advances-Out		(31,229)	(31,229)
	<u>377,000</u>	<u>(377,000)</u>	<u></u>
Total Other Financing Receipts/(Disbursements)			
	<u>377,000</u>	<u>(377,000)</u>	<u></u>
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	29,190	110,796	139,986
Fund Cash Balances, January 1	<u>33,649</u>	<u>453,511</u>	<u>487,160</u>
Fund Cash Balances, December 31	<u><u>\$62,839</u></u>	<u><u>\$564,307</u></u>	<u><u>\$627,146</u></u>

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

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WOOD COUNTY HEALTH DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Wood County Health District (the Health 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 Health District operates under the control of an eleven-member board made up of members from various cities, townships and villages of Wood County.

The Health District services include licensing of trailers, campgrounds, food services, and vending machines, water well and sewage permits, public health and home health services. By statute, the County Auditor of Wood County is the fiscal agent responsible for fiscal control of the Health District's funds and financial report preparation.

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

B. Basis of Accounting

These financial statements follow 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. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

C. Fund Accounting

The Health District uses fund accounting to segregate cash that is restricted as to use. The Health 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 to be accounted for in another fund.

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:

Special Supplemental Food Program for Women, Infants, and Children (WIC) - This fund receives money for supplemental nutritious foods, nutrition education, and referrals to health care for low-income persons during critical periods of growth and development.

Child Health Prenatal (CFHS) Fund - This fund receives money for Maternal and Child Health Services and is used for prenatal and infant care.

WOOD COUNTY HEALTH DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000
(Continued)**

D. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Health must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Health District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reapportioned in the subsequent year.

A summary of 2000 budgetary activity appears in Note 2.

E. 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 statements.

F. 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, compensatory time, and sick leave are not reflected as liabilities under the basis of accounting used by the Health District.

2. EQUITY IN POOLED CASH

The Wood County Auditor acts as the Wood County Health District's fiscal agent. All monies are deposited with the Wood County Treasurer and all warrants are written by the Wood County Auditor. These funds are included as part of the pooled cash maintained by the Wood County Treasurer. As of December 31, 2000, the carrying amount of the Board's deposits was \$627,146, and the Wood County Auditor's balance was \$627,146. These deposits are covered by collateral obtained by the Wood County Treasurer as presented in the Wood County financial statements for fiscal year 2000.

WOOD COUNTY HEALTH DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2000 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,290,000	\$1,284,669	(\$5,331)
Special Revenue	2,061,163	1,985,120	(76,043)
Total	<u>\$3,351,163</u>	<u>\$3,269,789</u>	<u>(\$81,374)</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,290,000	\$1,255,479	\$34,521
Special Revenue	2,051,350	1,874,324	177,026
Total	<u>\$3,341,350</u>	<u>\$3,129,803</u>	<u>\$211,547</u>

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of Health. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Health District.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Health District.

5. RETIREMENT SYSTEMS

The Health District's officials and 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 2000, PERS members contributed 8.5% of their gross salaries. The Health District contributed an amount equal to 10.84% of participants' gross salaries for 2000. The District has paid all contributions required through December 31, 2000.

WOOD COUNTY HEALTH DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000
(Continued)**

6. RISK MANAGEMENT

The Health District has obtained commercial insurance for the following risks:

- General Liability and casualty;
- Public officials liability; and
- Vehicle.

7. AGREEMENT WITH WOOD COUNTY

The Wood County Health District has a commitment to the Wood County Commissioners in the amount of \$2,020,095. The payments to the Wood County Commissioners are to be used towards the retirement of debt issued by the Wood County Commissioners for the construction of the new Health Department building.

Annual payments are as follows:

<u>Year Ending December 31</u>	<u>Amount</u>
2001	\$100,385
2002	103,775
2003	101,895
2004	99,955
2005	102,955
2006-2020	<u>1,511,130</u>
Total	<u><u>\$2,020,095</u></u>

WOOD COUNTY HEALTH DISTRICT

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED 31, DECEMBER 31, 2000**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Health:</i>			
Special Supplemental Food Program for Women, Infants, and Children	87-1-01-FCL00 87-1-001-1-CL01	10.557	\$132,986 <u>38,043</u>
Total U.S. Department of Agriculture			<u>171,029</u>
U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY			
<i>Passed Through Ohio Department of Health:</i>			
State Indoor Radon Grants	PBA392-00 87-1-01-PBA01	66.032	29,549 <u>5,557</u>
Total U.S. Department of Environmental Protection Agency			<u>35,106</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Health:</i>			
Special Education Grants for Infants and Families with Disabilities	FAN392-00 87-1-01-FAN01	84.181	67,272 <u>19,404</u>
Total U.S. Department of Education			<u>86,676</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Health:</i>			
Immunization Grants	87-1-01-PAZ00	93.268	31,165
Health Alert Network Prevention Grant Program	87-1-01-PDT392-00 87-1-01-PDT392-01	93.283	70,000 <u>17,476</u> 87,476
Preventive Health and Health Services Block Grant	87-1-01-PBP00	93.991	16,772
Cardiovascular Disease Risk Reduction Project	PAH387-99 87-1-01-PAH00	93.991	51 <u>36,316</u> 36,367
Physical Activity	87-1-01-PBN00	93.991	7,500
Maternal and Child Health Services Block Grant	87-1-01-FAI00 87-1-01-FAI01	93.994	71,912 <u>(139)</u> 71,773
Total U.S. Department of Health and Human Services			<u>251,053</u>
Total			<u><u>\$543,864</u></u>

The accompanying notes are an integral part of this schedule.

WOOD COUNTY HEALTH DISTRICT

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2000**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

The Health District passes-through certain Federal assistance received from U.S. Department of Education for Special Education Grants for Infants and Families with Disabilities to other governments or not-for-profit agencies (subrecipients). As described in Note A, the Health District records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the Government is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C - MATCHING REQUIREMENTS

Certain Federal programs such as Radon and Child and Family Health Grants require that the Health District contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Health District has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.



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

Wood County Health District
1840 East Gypsy Lane Road
Bowling Green, Ohio 43402-9173

To the Board of Health:

We have audited the accompanying financial statements of Wood County Health District (the Health District) as of and for the year ended December 31, 2000, and have issued our report thereon dated May 14, 2001. 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 Health District'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits 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*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the Health District in a separate letter dated May 14, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Health 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.

Wood County Health District
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

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

May 14, 2001



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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**

Wood County Health District
1840 East Gypsy Lane Road
Bowling Green, Ohio 43402-9173

To the Board of Health:

Compliance

We have audited the compliance of Wood County Health District (the Health 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 each of its major federal programs for the year ended December 31, 2000. The Health 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 each of its major federal programs is the responsibility of the Health District's management. Our responsibility is to express an opinion on the Health 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 Health 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 Health District's compliance with those requirements.

In our opinion, the Health 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, 2000.

Internal Control Over Compliance

The management of the Health 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 Health 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 the audit committee, management, the Board of Health, 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

May 14, 2001

WOOD COUNTY HEALTH DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2000

1. SUMMARY OF AUDITOR'S RESULTS

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

WOOD 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 7, 2001**