



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**MONGONTGOMERY COUNTY COMBINED HEALTH DISTRICT
MONTGOMERY COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Montgomery County Combined Health District
Reibold Building
117 South Main Street
Dayton, Ohio 45422

To the Board of Health:

We have audited the accompanying financial statements of the Montgomery County Combined Health District (the District), as of and for the year ended December 31, 2001. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 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 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 combined fund cash balances and reserves for encumbrances of the District as of December 31, 2001, 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 July 2, 2002 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. 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.

We performed our audit to form an opinion on the financial statements of the District, taken as a whole. The schedule of federal awards expenditures is presented for 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. We subjected this information 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.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

July 2, 2002

**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT
MONTGOMERY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Levies	\$10,925,962		\$10,925,962
Federal awards		5,013,433	5,013,433
Intergovernmental State	1,476,100	1,520,855	2,996,955
Inspection fees	53,063	2,379	55,442
Permits	392,487	13,750	406,237
Other fees	4,760,468	190,925	4,951,393
Licenses	615,094	724,272	1,339,366
Fines	1,000	49,504	50,504
Contractual services	603,334	1,317,401	1,920,735
Other receipts	127,944	1,346	129,290
Total Cash Receipts	18,955,452	8,833,865	27,789,317
Cash Disbursements:			
Salaries	11,262,618	5,145,878	16,408,496
Supplies	847,398	270,490	1,117,888
Equipment	797,874	88,954	886,828
Contracts - Repair	122,672	45,412	168,084
Contracts - Services	4,255,246	335,405	4,590,651
Rentals	230,413	153,339	383,752
Travel	205,023	89,895	294,918
Advertising and printing	40,018	11,735	51,753
Public employee's retirement	1,294,787	589,257	1,884,044
Worker's compensation	185,283		185,283
Other	1,621,122	268,820	1,889,942
Total Disbursements	20,862,454	6,999,185	27,861,639
Total Receipts Over/(Under) Disbursements	(1,907,002)	1,834,680	(72,322)
Other Financing Receipts/(Disbursements):			
Transfers-In		1,531,166	1,531,166
Transfers-Out	(1,531,166)		(1,531,166)
Refunds	3,090	1,371	4,461
Reimbursements	352,701	38,894	391,595
Other sources	27,993	2,517	30,510
Total Other Financing Receipts/(Disbursements)	(1,147,382)	1,573,948	426,566
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(3,054,384)	3,408,628	354,244
Fund Cash Balances, January 1	13,413,272	1,392,059	14,805,331
Fund Cash Balances, December 31	\$10,358,888	\$4,800,687	\$15,159,575
Reserves for Encumbrances, December 31	\$1,181,310	\$126,819	\$1,308,129

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

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**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Combined Health District, Montgomery County (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 a nine-member Board and a Health Commissioner. The District's services include immunization clinics, inspections, public health nursing services and issues, and health-related licenses and permits.

The District's management believes these financial statements present all activities for which the 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. Cash

As required by Ohio Revised Code, the Montgomery County Treasurer is custodian for the District's cash. 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 restricted by law or contract.

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:

**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Food Service Fund - This fund is used to account for revenues received from the issuance of food service vendor operator license. Activities supported by this fund include the administration and enforcement of Section 3732, Ohio Revised Code, relating to food service operation within the County.

Air Resource Fund - This fund is used to account for federal and state revenues relating to air pollution control. Activities supported by this fund include the enhancement and betterment of air quality in Montgomery County and the contiguous area.

Federal Fund - This fund is used to account for the remaining federal monies that are legally restricted in any way.

E. 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 level of control, and appropriations may not exceed estimated resources. The Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure and amendments thereto. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

3. Encumbrances

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

A summary of 2001 budgetary activity appears in Note 2.

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 statements.

G. Accumulated Leave

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

**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001
(Continued)**

2. BUDGETARY ACTIVITY

Budgetary activity for the year ended December 31, 2001 follows:

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$26,692,566	\$19,339,236	(\$7,353,330)
Special Revenue	<u>8,979,411</u>	<u>10,407,813</u>	<u>1,428,402</u>
Total	<u>\$35,671,977</u>	<u>\$29,747,049</u>	<u>(\$5,924,928)</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$38,238,590	\$23,574,930	\$14,663,660
Special Revenue	<u>10,249,842</u>	<u>7,126,004</u>	<u>3,123,838</u>
Total	<u>\$48,488,432</u>	<u>\$30,700,934</u>	<u>\$17,787,498</u>

3. INTERGOVERNMENTAL FUNDING

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the District. 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 payment, 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 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 District.

**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001
(Continued)**

4. RETIREMENT SYSTEM

The District's full-time 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 2001, PERS members contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% of participants' gross salaries through December 31, 2001. The District has paid all contributions required through December 31, 2001.

5. RISK MANAGEMENT

Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR YEAR ENDED DECEMBER 31, 2001**

Federal Grantor / Pass Through Grantor Program Title	Pass Through Entity Number	CFDA Number	Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>(Passed through Ohio Department of Health)</i>			
Special Supplemental Nutrition Program For Women, Infants, and Children	57-1-001-1-CL-02	10.557	\$1,420,387
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>(Passed through Montgomery County)</i>			
Lead-Based Paint Hazard Control	OHLAG0056-95	14.900	3,680
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY			
<i>(Direct Receipt)</i>			
Air Pollution Control Program Support	A-005264-02-00	66.001	446,671
Surveys, Studies, Investigations, and Special Purpose Grants	PM-985772-01-4	66.606	107,689
Total United States Environmental Protection Agency			<u>554,360</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>(Passed through Ohio Department of Transportation)</i>			
Highway Planning and Construction Gas Cap Testing Program	N/A	20.205	8,365
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>(Passed through Ohio Department of Health)</i>			
Acquired Immunodeficiency Syndrome	57-1-001-2-CK-02	93.118	52,308
Abstinence Education Program	57-1-001-4-CS-02	93.235	26,100
Childhood Immunization Grants	57-1-001-2-AZ-01	93.268	149,472
HIV Care Formula Grants	57-1-01-F-BV	93.917	37,646
HIV Prevention Activities	57-1-00-2-AS-02	93.940	236,626
Maternal and Children Health Services Block Grant	57-1-001-1-DM-02	93.994	88,010
Preventive Health Services - Sexually Transmitted Diseases	57-1-001-2-BX-02	93.977	121,767
Preventive Health and Health Services	57-1-001-2-ED-01	93.991	88,947
Childhood Lead Poisoning Prevention Project	57-1-001-BD-02	93.197	10,665
<i>(Passed through Montgomery County)</i>			
Block Grants for Prevention and Treatment of Substance	N/A	93.959	<u>1,328,992</u>
Total United States Department of Health and Human Services			<u>2,140,533</u>
Total Federal Awards Expenditures			<u><u>\$4,127,325</u></u>

The accompanying notes to this schedule are an integral part of this schedule.

**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT
MONTGOMERY COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2001**

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.

NOTE B - MATCHING REQUIREMENTS

Certain Federal programs require that the District contribute non-Federal funds (matching funds) to support the Federally-funded programs. The District has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule

NOTE C - FISCAL ORGANIZATIONS

The Montgomery County Auditor, as the fiscal agent for the District, receives and records all District revenues and issues warrants for all District expenditures. The books of record are maintained on a basis similar to modified accrual wherein revenue and expenditures are recognized when they become susceptible to accrual, that is, both measurable and available. The books of record are balanced monthly and a reconciliation with the County Auditor's financial reporting system regarding revenue, expenditures and cash balances is also performed monthly. The District's financial report, which is prepared on a basis similar to modified accrual, was reconciled to the State's Annual Financial Report which is a cash basis statement prepared by the County Auditor. This reconciliation validates using the District's report as a basis for supplemental data, including the Schedule of Federal Awards Expenditures in this report.



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

Montgomery County Combined Health District
Reibold Building
117 South Main Street
Dayton, Ohio 45422

To the Board of Health:

We have audited the financial statements of Montgomery County Combined Health District (the District), as of and for the year ended December 31, 2001, and have issued our report thereon dated July 2, 2002. We conducted our audit in accordance with auditing standards generally accepted by 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.

Compliance

As part of obtaining reasonable assurance about whether the 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 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*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated July 2, 2002.

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.

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

This report is intended solely 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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

July 2, 2002



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

Montgomery County Combined Health District
Reibold Building
117 South Main Street
Dayton, Ohio 45422

To the Board of Health:

Compliance

We have audited the compliance of Montgomery County Combined Health District (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 each of its major federal programs for the year ended December 31, 2001. The District's major federal programs are 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 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 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 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 each of its major federal programs for the year ended December 31, 2001. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and that is described in the accompanying schedule of findings as item 2001-60357-001. We also noted a certain instance of noncompliance that does not require inclusion in this report that we have reported to management in a separate letter dated July 2, 2002.

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 solely 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.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

July 2, 2002

**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT
MONTGOMERY COUNTY**

**SCHEDULE OF FINDING
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2001**

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?	Yes
<i>(d)(1)(vii)</i>	Major Programs (list):	Air Pollution Control Program Support - CFDA # 66.001 Block Grants for Prevention and Treatment of Substance Abuse - CFDA # 93.959
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT
MONTGOMERY COUNTY**

**SCHEDULE OF FINDING
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2001
(Continued)**

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

None

3. FINDING FOR FEDERAL AWARDS

Accounting of Federal Expenditures

Finding Number	2001-60357-001
CFDA Title and Number	All CFDA titles and numbers listed on the Schedule of Federal Awards Expenditures
Federal Award Number / Year	All Federal Award Numbers
Federal Agency	All Federal Agencies
Pass-Through Agency	All pass-through agencies

OMB Circular A-133, Subpart C, §.300, requires local governments receiving federal financial assistance to identify, in their accounting records, all federal funds received and expended and the programs under which they were received.

The District failed to identify federal expenditures in their accounting system so that they could be reconciled to the programs under which they were disbursed. The District also did not track each grant year separately in their accounting system. Instead, allocation methods were used to determine the amount of federal expenditures at year end. However, this allocation method was not completed through out the year. In addition, monthly expenditure reports submitted to pass through agencies could not be traced to supporting documentation or an allocation method. Identifying federal expenditures in the accounting system will allow the District to properly allocate amounts for accurate reporting to pass through agencies.

To identify these transactions in a more timely and complete fashion, the District should assign each federal grant a separate subfund or OCA code in the performance series accounting system. Assigning each federal grant a separate subfund or OCA code in the performance series accounting system will specifically identify federal receipts and expenditures that can be reconciled to the programs under which they were received.

**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT
MONTGOMERY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2000-60357-001	Federal funds that were legally restricted were reported in the General Fund rather than in the Special Revenue Fund Type.	Yes.	



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MONTGOMERY COUNTY COMBINED HEALTH DISTRICT

MONTGOMERY 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 6, 2002**