



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

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**STATE OF OHIO**



**FULTON DISTRICT BOARD OF HEALTH  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Fulton District Board of Health  
Fulton County  
606 South Shoop Avenue  
Wauseon, Ohio 43567-1712

To the Board:

We have audited the accompanying financial statements of the Fulton County District Board of Health (the District) as of and for the year ended December 31, 1999. 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 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 described 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 generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash and combined fund cash balances of Fulton County District Board of Health, Fulton County, 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 May 9, 2000 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 statements 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 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, 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 9, 2000

**FULTON DISTRICT BOARD OF HEALTH  
COMBINED STATEMENT OF CASH AND FUND CASH BALANCES  
ALL FUND TYPES  
AS OF DECEMBER 31, 1999**

**POOLED CASH**

<b>Cash (Held in Fulton County Treasury)</b>	<b><u><u>\$795,869</u></u></b>
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**CASH BALANCES BY FUND TYPE**

**Governmental Fund Type:**

General Fund	\$672,405
Special Revenue Fund	<u>123,464</u>

<b>Total</b>	<b><u><u>\$795,869</u></u></b>
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*The notes to the financial statements are an integral part of this statement.*

**FULTON DISTRICT BOARD OF HEALTH  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Type</u>		<b>Totals (Memorandum only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Taxes	\$540,309		\$540,309
License and Permits		\$74,857	74,857
Intergovernmental Revenue	12,675	489,297	501,972
Fees	112,813	9,744	122,557
Contract Services	18,756		18,756
Other Receipts	40,318	214,533	254,851
Total Cash Receipts	<u>724,871</u>	<u>788,431</u>	<u>1,513,302</u>
<b>Cash Disbursements:</b>			
Salaries - Employees	267,766	450,576	718,342
Supplies	55,691	80,048	135,739
Equipment	18,516	8,699	27,215
Insurance	41,400	74,647	116,047
Contracts - Repair	4,389		4,389
Contracts - Services	40,493	125,630	166,123
Rentals	50,000		50,000
Travel and Expenses	13,141	25,030	38,171
Compensation and Damages	1,160		1,160
Advertising and Printing	2,808	8,420	11,228
Public Employee's Retirement	27,707	46,906	74,613
Worker's Compensation	6,244	13,422	19,666
Medicare	3,581	6,020	9,601
Other Expenses	14,444	61,463	75,907
Total Cash Disbursements	<u>547,340</u>	<u>900,861</u>	<u>1,448,201</u>
Cash Receipts Over (Under) Cash Disbursements	177,531	(112,430)	65,101
<b>Other Financing Sources and (Uses):</b>			
Reimbursements	200		200
Refunds	4,551		4,551
Other Receipts		7,696	7,696
Transfers-In		110,304	110,304
Transfers-Out	(110,304)		(110,304)
Advances-In	56,500	37,500	94,000
Advances-Out	(37,500)	(56,500)	(94,000)
Total Other Financing Sources (Uses)	<u>(86,553)</u>	<u>99,000</u>	<u>12,447</u>
Cash Receipts and Other Financing Sources Over (Under) Cash Disbursements and Other Financing Uses	90,978	(13,430)	77,548
Fund Cash Balances at January 1, 1999	<u>581,427</u>	<u>136,894</u>	<u>718,321</u>
Fund Cash Balances at December 31, 1999	<u><b>\$672,405</b></u>	<u><b>\$123,464</b></u>	<u><b>\$795,869</b></u>

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



**FULTON DISTRICT BOARD OF HEALTH  
 COMBINED STATEMENT OF RECEIPTS  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Governmental Fund Type:</b>			
General Fund	\$737,122	\$729,622	(\$7,500)
Special Revenue Funds	<u>913,931</u>	<u>906,431</u>	<u>(7,500)</u>
<b>Totals (Memorandum Only)</b>	<b><u>\$1,651,053</u></b>	<b><u>\$1,636,053</u></b>	<b><u>(\$15,000)</u></b>

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

**FULTON DISTRICT BOARD OF HEALTH  
 COMBINED STATEMENT OF DISBURSEMENTS AND  
 ENCUMBRANCES COMPARED WITH EXPENDITURE AUTHORITY  
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	<b>Prior Year Carryover Appropriations</b>	<b>1999 Appropriations</b>	<b>Total</b>
<b>Governmental Fund Type:</b>			
General Fund	\$0	\$805,444	\$805,444
Special Revenue Funds	0	973,802	973,802
<b>Totals (Memorandum Only)</b>	<b><u>\$0</u></b>	<b><u>\$1,779,246</u></b>	<b><u>\$1,779,246</u></b>

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

<u>Actual 1999 Disbursements</u>	<u>Encumbrances Outstanding at 12/31/99</u>	<u>Total</u>	<u>Variance: Favorable (Unfavorable)</u>
\$657,644	\$0	\$657,644	\$147,800
900,861	0	900,861	72,941
<u><b>\$1,558,505</b></u>	<u><b>\$0</b></u>	<u><b>\$1,558,505</b></u>	<u><b>\$220,741</b></u>

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**FULTON DISTRICT BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
(As Required by Various Statutes)

**A. Description of the Entity**

The District Board of Health is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District Board of Health is created under 3709.01, Revised Code. The Board operates under the direction of a five member board, appointed by the District Advisory Counsel. An appointed health commissioner is responsible for administering the laws relating to health and sanitation in the county. Services provided by the District include recording of vital statistics, inspection of food service facilities, water wells, sewers, campgrounds, trailer parks, public health and home nursing services, and they act upon various complaints made to the department concerning the health and welfare of the County.

The District maintains direct fiscal control over the funds as maintained by the Fulton County Treasurer with the Fulton County Auditor serving as fiscal officer

**B. Basis of Accounting**

The District Board of Health prepares its financial statements on a basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when the obligation is incurred. A general fixed asset group and long-term debt group of accounts are not recorded on the financial statements by the District Board of Health under the basis of accounting used.

**C. Fund Accounting**

The District Board of Health 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 class of funds are as follows:

**Governmental Funds**

General Fund - The General 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.

Special Revenue Funds - Special Revenue Funds are used to account for proceeds of specific revenue sources that are legally restricted to disbursements for specified purposes.

**FULTON DISTRICT BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**  
(As Required by Various Statutes)

**D. Budgetary Process**

1. An itemized appropriation measure is required to be adopted annually on or before the first Monday of April setting forth the amounts for the current expenses for fiscal year beginning the first day of January next ensuing. This appropriation measure shall be certified to the county auditor and submitted to the county budget commission.
2. The District is required to use the encumbrance method of accounting by virtue of Ohio law. Under this system, purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation. At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective funds from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be reappropriated.

**E. Property, Plant and Equipment**

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

**F. Accumulated Unpaid Vacation and Sick Pay**

Accumulated unpaid vacation and sick pay are not accrued under the cash basis of accounting described in note 1. All leave will either be absorbed by time off from work, or within certain limitations, be paid to the employees. It is not practicable to determine the actuarial value of these benefits as of December 31, 1999.

**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**

The County Treasurer is mandated to maintain a cash pool to be utilized by all funds of the District. Each fund type's portion of this pool is displayed on the Statement of Cash and Fund Cash Balances as "Cash (Held in Fulton County Treasury)."

**Deposits**

At year-end, the carrying amount of the District's deposits was \$795,869 and the bank balance as reported by Fulton County was \$795,869. Because the District's deposits are commingled with Fulton County's deposits it was not feasible to determine the manner in which the District's deposits were insured. The extent of Fulton County's collateralization of funds is disclosed in its audit report for the year ended December 31, 1999.

**FULTON DISTRICT BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999  
(Continued)**

**3. INSURANCE**

Real property and contents as well as bodily injury claims are insured by the Fulton County Commissioners as the County owns and maintains the building where the District offices are located. The District does maintain comprehensive coverage for other insurance needs as disclosed in Note 6 to the financial statements.

**4. EMPLOYEES RETIREMENT SYSTEMS**

The Public Employees Retirement System (PERS) of Ohio is a state operated, cost-sharing multiple-employer public retirement system. All full-time employees of the District are members of PERS. PERS provides retirement benefits to employees who are eligible to retire based upon years of service. PERS provides survivor and disability benefits to vested employees.

Employees contribute 8.5 percent of gross salary. The employer matching share is 13.55 percent of gross salary. The pension contribution requirement for the District for the year ended December 31, 1999 was \$135,672 which consisted of \$61,059 from the employees and \$74,613 from the employer.

**5. PROPERTY TAX**

Real property taxes are levied on assessed values which equal 35 percent of appraised value. The county auditor reappraises all real property every six years with a triennial update. The last update was completed for tax year 1999.

Real property taxes become a lien on all non-exempt real property located in the County on January 1. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31 with the remainder payable by August 7 of the following year. Under certain circumstances, state statute permits later payment dates to be established. The full tax rate applied to real property for the fiscal year ended December 31, 1999 was \$1.00 per \$1,000 of assessed valuation.

After adjustment of the rate for inflationary increases in property values, the effective tax rate was \$.61 per \$1,000 of assessed valuation for real property classified as residential/agricultural and \$.89 per \$1,000 of assessed valuation for all other real property. Real property owners' tax bills are further reduced by homestead and rollback deductions, when applicable. The amount of these homestead and rollback reductions is reimbursed to the District by the State of Ohio.

Owners of tangible personal property are required to file a list of such property including costs, by April 30 of each year. The property is assessed for tax purposes at varying statutory percentages of cost. The tax rate applied to tangible personal property for the fiscal year ended December 31, 1999, was \$1.00 per \$1,000 of assessed valuation.

Real Property - 1999	
Residential/Agricultural	\$397,382,470
Commercial/Industrial	94,376,810
Public Utilities	421,606
Tangible Personal Property - 1999 Valuation	
General	117,543,410
Public Utilities	<u>62,619,220</u>
Total Valuation	<u>\$672,343,516</u>

**FULTON DISTRICT BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999  
(Continued)**

**5. PROPERTY TAX (Continued)**

The County Treasurer collects property tax on behalf of all taxing districts within the county. The County Auditor periodically remits to the taxing districts their portions of the taxes collected.

**6. RISK MANAGEMENT**

The Fulton County District Board of Health is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. In December 1991, the District joined together with other health districts in the state to be included in Public Entities Pool of Ohio (PEP), a public entity risk pool currently operating as a common risk management and insurance program for numerous political subdivisions including approximately 70 health districts. The District pays an annual premium to the pool for its general insurance coverage. The agreement for PEP provides that PEP will be self sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$250,000 for each insured event. The District continues to carry commercial insurance for Workers Compensation.

**7. CONTRACTUAL COMMITMENT**

The District Board of Health has an agreement with the Fulton County Commissioners to pay for the construction of the health facilities. The original amount of the obligation was \$990,000 in 1993. The balance as of December 31, 1999 is \$250,000, which is to be paid in annual installments of \$50,000 each year for the next five years.



**FULTON DISTRICT BOARD OF HEALTH  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

<b>FEDERAL GRANTOR</b> <i>Pass-through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b> <i>Passed Through the Ohio Department of Health:</i>			
Preventive Health and Health Services Block Grant	93.991	426-D-99	<u>\$10,000</u>
Breast and Cervical Care Prevention Program	93.919	426-J 98	109,942
		426-J 99	<u>18,714</u>
Total Breast and Cervical Prevention			128,656
Immunization Action Plan	93.268	426-L-99	<u>15,000</u>
Maternal and Child Health Service Block Grant	93.994	426-C-99	26,340
		426-C-00	<u>8,590</u>
Total Maternal and Child Health Service			34,930
Family Planning - Title X	93.217	426-G-98	8,483
		426-G-99	<u>28,350</u>
Total Family Planning			<u>36,833</u>
Total Department of Health and Human Services			225,419
<b>UNITED STATES DEPARTMENT OF EDUCATION</b> <i>Passed Through the Ohio Department of Health:</i>			
Early Intervention	84.181	426-E-99	70,556
		426-E-00	<u>8,146</u>
Total Early Intervention			78,702
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b> <i>Passed Through the Ohio Department of Health:</i>			
Special Supplement Food Program for Women, Infants, and Children	10.557	426-F-99	142,836
		426-FC-00	<u>32,220</u>
Total Women, Infants, and Children			<u>175,056</u>
<b>Total Federal Awards Expenditures</b>			<b><u><u>\$479,177</u></u></b>

*The accompany notes are an integral part of this schedule.*

**FULTON DISTRICT BOARD OF HEALTH  
NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 1999**

**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***

Fulton District Board of Health  
Fulton County  
606 South Shoop Avenue  
Wauseon, Ohio 43567-1712

To the Board:

We have audited the financial statements of Fulton County District Board of Health as of and for the year ended December 31, 1999, and have issued our report thereon dated May 9, 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 Fulton County 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 Fulton 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 operation that we consider to be material weaknesses.

Fulton District Board of Health  
Fulton County  
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 9, 2000



STATE OF OHIO  
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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**

Fulton District Board of Health  
Fulton County  
606 South Shoop Avenue  
Wauseon, Ohio 43567-1712

To the Board:

**Compliance**

We have audited the compliance of the Fulton 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 each of its major federal programs for the year ended December 31, 1999. 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 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 Fulton 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 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, 1999.

### **Internal Control Over Compliance**

The management of Fulton 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 Fulton 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 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 9, 2000

**FULTON DISTRICT BOARD OF HEALTH  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 1999**

**1. SUMMARY OF AUDITOR'S RESULTS**

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

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**DISTRICT BOARD OF HEALTH**

**FULTON 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  
MAY 30, 2000**