



**CLARK COUNTY COMBINED HEALTH DISTRICT
CLARK COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CLARK COUNTY COMBINED HEALTH DISTRICT
CLARK COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Clark County Combined Health District
Clark County
529 East Home Road
Springfield, OH 45503

To the Members of the Board:

We have audited the accompanying financial statements of the Clark County Combined Health District, Clark County, (the District) as of and for the year ended December 31, 2000, as listed in the table of contents. 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 generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances and reserves for encumbrances of the 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 September 17, 2001 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.

Our audit was performed for the purpose of forming an opinion on the financial statement of the District, taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial 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 statement taken as a whole.

Jim Petro
Auditor of State

September 17, 2001

**COMBINED HEALTH DISTRICT
CLARK COUNTY**

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

	<u>General</u>	<u>Special Revenue</u>	<u>Expendable Trust</u>	<u>(Memorandum Only) Total</u>
Cash Receipts:				
Federal Funds	\$5,481	\$534,328		\$539,809
State Funds	136,304	534,733		671,037
Local Funds		106,000		106,000
Tax Levies	730,502			730,502
Vital Statistics Fees	156,278			156,278
Permits	411	40,616		41,027
Fees	43,154	413,507		456,661
Licenses		12,359		12,359
Nursing Fees	114,914			114,914
Contractual Service	690,680	281,549		972,229
Other Receipts		43,114		43,114
Total Cash Receipts	1,877,724	1,966,206		3,843,930
Cash Disbursements:				
Salaries - Employees	967,030	1,123,749		2,090,779
Supplies	91,753	14,774		106,527
Equipment	16,430	7,225		23,655
Remittance - State		21,610		21,610
Contracts-Services	93,644	380,302		473,946
Travel and Expenses	71,252	10,715		81,967
Lactation	7,797			7,797
Advertising and Printing	11,456	270		11,726
Public Employees Retirement	116,859	67,093		183,952
Workers Compensation	3,697	1,730		5,427
Fringe Benefits	178,784	168,344		347,128
Capital Outlay	16,256	177,301		193,557
Other Expenses	101,866	155,280		257,146
Total Cash Disbursements	1,676,824	2,128,393		3,805,217
Total Receipts Over Disbursements	200,900	(162,187)		38,713
Other Financing Receipts/(Disbursements):				
Transfers In		85,000		85,000
Transfers Out	(85,000)			(85,000)
Advances In	45,189	222,922		268,111
Advances Out	(171,607)	(96,504)		(268,111)
Total Other Financing Receipts/(Disbursements)	(211,418)	211,418		
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	(10,518)	49,231		38,713
Fund Cash Balances, January 1, (see note 6)	711,232	581,194	90,768	1,383,194
Fund Cash Balances, December 31	\$700,714	\$630,425	\$90,768	\$1,421,907
Reserve for Encumbrances, December 31	\$43,298	\$68,926		\$112,224

The Notes to the Financial Statements are an integral part of this statement.

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**COMBINED HEALTH DISTRICT
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Clark County Combined Health District, Clark County, (the District) operates pursuant to Ohio Rev. Code Section 3709.02. It is responsible for health services in all of Clark County, including cities and villages. The District operates under the direction of a seven-member Board. The County Auditor and County Treasurer are responsible for fiscal control of the resources of the District. Services provided by the District include: prevention and restriction of diseases, sanitation, vital statistics, abatement and removal of nuisances, and air pollution control.

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

D. Fund Accounting

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

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required 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:

Plumbing Fund - This fund's revenue is derived from licenses and permits. Revenue supports the salaries for inspectors to carry out non-mandated environmental programs.

**COMBINED HEALTH DISTRICT
CLARK COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

TB Fund - This fund receives levy funds to provide consulting services to other health districts.

3. Fiduciary Funds (Trust and Agency Funds)

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the District is acting in an agency capacity. The District had the following significant Fiduciary Fund:

Expendable Trust Fund - The Board of Health holds, in trust, funds from Clark County and the City of Springfield to pay former workers' severance when they retire or separate from the District.

E. Budgetary Process

An itemized appropriation measure is required to be adopted by the Board of Health on or before the first Monday in April. This appropriation measure, together with an estimate in itemized form, of the several sources of revenue available to the Board of Health is certified to the Clark County Auditor and by him submitted to the County Budget Commission for their approval and/or possible changes.

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 must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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. The County Budget Commission must also approve estimated resources.

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 2000 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.

**COMBINED HEALTH DISTRICT
CLARK COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Unpaid Vacation and Sick Leave

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

2. 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	\$2,034,334	\$1,922,913	(\$111,421)
Special Revenue	2,338,768	2,274,128	(64,640)
Total	\$4,373,102	\$4,197,041	(\$176,061)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,061,330	\$1,976,729	\$84,601
Special Revenue	2,481,177	2,293,823	187,354
Total	\$4,542,507	\$4,270,552	\$271,955

3. RETIREMENT SYSTEMS

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

**COMBINED HEALTH DISTRICT
CLARK COUNTY**

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

4. RISK MANAGEMENT

The District has obtained commercial insurance for the following risks:

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

The District also provides health insurance and dental and vision coverage to full-time employees through a private carrier.

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. RESTATEMENT OF FUND BALANCES

The District has moved its contingency fund, which was previously reported in the special revenue fund type, to the general fund as of January 1, 2000. The general fund balance, as previously reported at \$511,232, was increased by \$200,000 to \$711,232, and the special revenue fund type, as previously reported was decreased by the same amount.

**CLARK COUNTY COMBINED HEALTH DISTRICT
CLARK COUNTY**

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

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Disbursements</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
(Passed through Ohio Department of Health)			
TB Prevention and Control/Outreach	12-0-01-P-CK-392/99 12-0-01-P-CK-392/00	93.118	\$3,320 <u>83,822</u>
Total TB Prevention and Control/Outreach			87,142
Lead Poisoning Prevention Grant	12-0-01-F-BD-392/00 12-0-01-F-BD-392/01	93.197	81,584 <u>738</u>
Total Lead Poisoning Prevention Grant			82,322
Immunization Action Plan	12-1-01-P-AZ-392/99 12-1-01-P-AZ-392/00	93.286	54 <u>48,282</u>
Total Immunization Action Plan			48,336
Helmet Safety Program	12-1-01-P-BP-387	93.911	<u>22,798</u>
Total U.S. Department of Health and Human Services			<u>240,598</u>
U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY			
(Passed through Ohio Department of Education)			
State Indoor Radon Grant	12-0-01-2-BA-392/00 12-0-01-2-BA-392/01	66.032	16,638 <u>2,006</u>
Total US Department of Environmental Protection Agency			<u>18,644</u>
U.S. DEPARTMENT OF EDUCATION			
(Passed through Ohio Department of Health)			
Early Intervention Program	12-0-01-F-AN-392/00 12-0-01-F-AN-392/01	84.181	84,536 <u>26,415</u>
Total U.S. Department of Education			<u>110,951</u>
U.S. DEPARTMENT OF PUBLIC SAFETY			
(Passed through Ohio Department of Public Safety)			
Occupant Protection Program	GR-1-AGR-1081.0/00 GR-1-AGR-1081.0/01	20.600	2,638 <u>404</u>
Total U.S. Department of Public Safety			<u>3,042</u>
Total Federal Assistance			<u><u>\$373,235</u></u>

See accompanying notes to the Schedule of Federal Awards Expenditures.

**CLARK COUNTY COMBINED HEALTH DISTRICT
CLARK COUNTY**

**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 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.



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

Clark County Combined Health District
Clark County
529 East Home Road
Springfield, OH 45503

We have audited the financial statements of the Clark County Combined Health District, (the District) as of and for the year ended December 31, 2000, and have issued our report thereon dated September 17, 2001. 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.

Compliance

As part of obtaining reasonable assurance about whether the District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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 September 17, 2001.

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 statement and not to provide assurance on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statement. The reportable condition is described in the accompanying schedule of findings as item 2000-60312-001.

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 statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above as item 2000-60312-001 to be a material weakness. We also noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the District in a separate letter dated September 17, 2001.

Clark 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 for the information and use of the audit committee, management, the Board, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

September 17, 2001



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

Clark County Combined Health District
Clark County
529 East Home Road
Springfield, OH 45503

To Members of the Board:

Compliance

We have audited the compliance of Clark County Combined Health District, Clark County, (the District) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2000. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with 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 Clark County Combined 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 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 a 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, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

September 17, 2001

**CLARK COUNTY COMBINED HEALTH DISTRICT
CLARK COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000**

1. SUMMARY OF AUDITOR'S RESULTS
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<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)?	Yes
<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 non-compliance 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):	Early Intervention Program - CFDA# 84.181
<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

**CLARK COUNTY COMBINED HEALTH DISTRICT
CLARK COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000
(Continued)**

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

Finding Number	2000-60312-001
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Postings to Financial Records

When reporting receipt activities to the Clark County Combined Health District's fiscal agent, the Clark County Auditor, the District did not always use the correct account codes. For example:

1. \$1,054,158 of real and personal taxes, rollbacks, vital statistic fees, permits, and inspection fees were posted as other receipts;
2. \$106,000 of local government receipts were posted as licences;
3. \$115,000 of intergovernmental revenues were posted as contractual services revenues; and,
4. Correcting entries of \$51,315 were posted as advances.

As a result, the Health District's unaudited financial report prepared by its fiscal agent was materially misstated and several audit adjustments/reclassifications were required and were reflected in the accompanying combined financial statements.

The District should adopt and implement procedures to post items in an appropriate and consistent manner. The chart of accounts described by the fiscal agent should be reviewed and utilized to accurately report the activity of the Health District. Also, district personnel should routinely compare its manual records with that of the fiscal agent and follow up on any differences. This should provide for more accurate financial records of the Health District and increase the reliability of information used in financial decision making.



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CLARK COUNTY COMBINED HEALTH DISTRICT

CLARK 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
OCTOBER 9, 2001**