



**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Board of Trustees
Cuyahoga County District Board of Health
Cuyahoga County
1375 Euclid Avenue, 5th Floor
Cleveland, Ohio 44115

We have audited the accompanying financial statements of the Cuyahoga County District Board of Health, Cuyahoga County, Ohio, (the District) as of and for the year ended December 31, 2000. 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 fund cash balances and reserves for encumbrances of the Cuyahoga County District Board of Health, Cuyahoga County, Ohio, 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 June 20, 2001 on our consideration of the Government'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 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 Board of Trustees, management, and federal awarding agencies and pass-through entities, 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

June 20, 2001

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY
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>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only) Total</u>
Cash receipts:			
City, Village and Township Revenue	\$2,296,184	\$ -	\$2,296,184
Permits - Environmental Division	466,479	-	466,479
Fees - Environmental Division	479,467	-	479,467
Licenses - Environmental Division	1,355,275	-	1,355,275
Contractual Services - Nursing Division	982,070	-	982,070
Grants - Federal, State and Private	501,196	2,763,355	3,264,551
Charges for Services	745,585	-	745,585
Other Intergovernmental	1,043,731	-	1,043,731
Reimbursements	5,387	48,911	54,298
Miscellaneous	125,149	243	125,392
Total Receipts	8,000,523	2,812,509	10,813,032
Cash disbursements:			
Salaries	4,923,902	-	4,923,902
Public Employee's Retirement and Other Benefits	591,955	-	591,955
Flex Benefits	565,988	-	565,988
Unemployment Compensation	4,975	-	4,975
Workmen's Compensation	41,883	-	41,883
Supplies	112,285	-	112,285
Equipment	105,514	-	105,514
Contracts/Services	826,279	-	826,279
Travel and Expenses	136,581	-	136,581
Advertising and Printing	52,799	-	52,799
Project Expenditures - Federal, State and Private	-	2,535,871	2,535,871
Statutory Administrative Expenses	161,623	-	161,623
Miscellaneous	135,105	-	135,105
Total program disbursements	7,658,889	2,535,871	10,194,760
Total receipts over/(under) program disbursements	341,634	276,638	618,272
Other financing sources/(uses):			
Transfers In	-	10,455	10,455
Transfers Out	(10,455)	-	(10,455)
Total other financing sources/(uses)	(10,455)	10,455	0
Total receipts and other financing sources over/(under) total expenditures and other financing uses	331,179	287,093	618,272
Fund cash balances January 1, 2000	3,343,523	(59,683)	3,283,840
Fund cash balances, December 31, 2000	<u>\$3,674,702</u>	<u>\$227,410</u>	<u>\$3,902,112</u>
Reserve for encumbrances, December 31, 2000	<u>\$920</u>	<u>\$0</u>	<u>\$920</u>

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

CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN FUND CASH
BALANCE - AGENCY FUND -
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Agency</u>
REVENUES:	
Nursing Division Immunizations	123,928
Total operating cash receipts	123,928
EXPENSES:	
NCB Account	118,232
Total operating cash expenses	118,232
Excess of revenues over/(under) expenses before interfund transfers	5,696
Transfers-in	0
Net revenues over/(under) expenses	5,696
Fund cash balance, January 1, 2000	1,007,308
Fund cash balance, December 31, 2000	\$1,013,004

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

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Cuyahoga County District Board of Health, Cuyahoga County, Ohio, (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 (general health) administers and enforces, within its jurisdiction, all public health and sanitation laws of the State of Ohio. The District provides public health services for the prevention or restriction of disease. In addition to the required programs, the District adopts regulations and provides programs to enable residents of the district to live in a healthy and environmentally safe community. The District is comprised of 35 cities, 19 villages and two townships within Cuyahoga County representing 815,000 residents. The five member Board of Trustees is appointed by the District advisory council which consists of the President of the Board of County Commissioners, the chief executive of each municipal corporation not constituting a city health district and the chairman of the board of township trustees of each township. The District appoints the health commissioner and can hire and fix compensation of employees. The District is dependent upon the County to provide facilities and legal counsel and act as custodian for its funds. The budget is approved by the District which is responsible for fiscal management through its authority to enter into contracts and prepare financial reports. The District is not part of the reporting entity of the County of Cuyahoga.

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 disbursement basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when a payment is made 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 District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

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 expenditures for specific purposes. The District had the following significant Special Revenue Funds:

Breast and Cervical Cancer Grant Fund - This fund is used to account for federal grants for the prevention of breast and cervical cancer.

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

Special Revenue Funds (Continued)

Preventative Health Grant Fund - This fund is used to account for federal grants for providing nutrition and physical education to families and children utilizing day care centers and elementary schools.

Lead Based Paint Hazard Control in Housing Fund - This fund is used account for the encouragement of effective action to prevent childhood lead poisoning by establishing a workable framework for lead-based paint hazard identification and control.

Agency Fund

The fund for which the District is acting in an agency capacity is classified as an Agency Fund. The District had the following significant Agency Fund:

National City Bank Account (Agency) Fund - This fund is used to account for immunization shots administered by the District's Division of Nursing.

D. Budgetary Process

Appropriations

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

Estimated Resources

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

Encumbrances

The District reserves (encumbers) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled and reappropriated in the subsequent year.

A summary of 2000 budgetary activity appears in Note 3.

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.

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 and sick leave are not reflected as liabilities under the cash basis of accounting used by the District.

G. Totals Columns

Total columns on the financial statements are captioned "(Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Such data is not comparable to a consolidation.

2. EQUITY IN POOLED CASH

As required by Ohio Revised Code, the Cuyahoga County Auditor is the fiscal agent of the District. The District's cash pool, used by all funds, is deposited with the Cuyahoga County Treasurer. The cash pool is commingled with Cuyahoga County's cash and investment pool and is not identifiable as to demand deposits or investments. All collections are remitted to the Cuyahoga County Treasurer for deposit and all disbursements are made by warrants prepared by the Cuyahoga County Auditor drawn on deposits held in the name of Cuyahoga County. GASB 3 requirements for the County of Cuyahoga are presented in the December 31, 2000 Comprehensive Annual Financial Report. The fund balances are expressed in cash equivalents. Cash equivalents are available for immediate expenditure, or liquid investments which are immediately marketable, have negligible credit risk, and mature within three months. The carrying amount of cash on deposit with the Cuyahoga County Treasurer at December 31, 2000 was \$4,901,462. The District also had a fully collateralized immunization checking account with a year-end balance of \$13,004 and petty cash amounting to \$650.

3. BUDGETARY ACTIVITY

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$8,175,590	\$8,000,523	(\$175,067)
Special Revenue	8,965,746	2,822,964	(6,142,782)
Total	<u>\$17,141,336</u>	<u>\$10,823,487</u>	<u>(\$6,317,849)</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$11,514,970	\$7,670,264	\$3,844,706
Special Revenue	4,612,583	2,535,871	2,076,712
Total	<u>\$16,127,553</u>	<u>\$10,206,135</u>	<u>\$5,921,418</u>

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000
(Continued)**

4. SUBDIVISION REVENUE

The cities, villages and townships that receive services from the District contribute to the operations of the District. The County Auditor assesses each subdivision their share of the operating cost, which is calculated by the District, through property tax collections. When the County Auditor disburses property tax to the subdivision, the appropriate deduction is made on the subdivision settlement and transmitted to the District.

5. RETIREMENT SYSTEMS

The District's 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 post-retirement health care, 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 percent of their gross salaries. The District contributed an amount equal to 10.84 percent of participants' gross salary. The District has paid all contributions required through December 31, 2000.

6. RISK MANAGEMENT

The District has obtained commercial insurance for the following risks:

- Real property
- Building contents
- Vehicles

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

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000**

Federal Grantor/ Pass-Through Grantor/Program Title	FEDERAL CFDA NUMBER	Pass-Through Entity Number	Expenditures
U.S. Department of Health and Human Services			
<i>Passed Through the State Department of Health:</i>			
1998 Breast and Cervical Cancer Grant	93.919	418-G	\$15,494
2000 Breast and Cervical Cancer Grant	93.919	418-G	238,331
2001 Breast and Cervical Cancer Grant	93.919	418-G	<u>45,162</u>
Total Breast and Cervical Cancer Grant			298,987
1999 Preventive Health and Health Services Block Grant	93.991	418-H	30,094
2000 Preventive Health and Health Services Block Grant	93.991	418-H	<u>147,650</u>
Total Preventive Health and Health Services Block Grant			177,744
2000 Options Regional Referral Program	93.994	18-1-01-F-BL	59,042
2001 Options Regional Referral Program	93.994	18-1-01-F-BL	<u>51,842</u>
Total Options Regional Referral Program			110,884
2000 Investigations & Technical Assistance (Tobacco Prevention)	93.283	18-1-01-P-CJ	34,582
2001 Investigations & Technical Assistance (Tobacco Prevention)	93.283	18-1-01-P-CJ	<u>36,080</u>
Total Investigations & Technical Assistance (Tobacco Prevention)			70,662
2000 Preventive Services: STD Control Grants	93.977	18-1-01-PBX	106,918
2000 Immunization Grants (Immunization Action Plan)	93.268	18-1-01-P-AZ	<u>290,860</u>
Total U.S. Department of Health and Human Services			1,056,055
U.S. Department of Housing and Urban Development			
<i>Passed Through the State Department of Housing and Urban Development:</i>			
Lead Based Paint H. C. in Housing	14.900	N/A	146,626
<i>Passed Through the Cuyahoga County Department of Development</i>			
Mold and Moisture (Lead Based Paint H. C. in Housing)	14.900	N/A	<u>224,508</u>
Total U.S. Department of Housing and Urban Development			371,134
U.S. Environmental Protection Agency			
<i>Direct Program</i>			
Environmental Tobacco Smoke	66.606	N/A	<u>13,365</u>
Total U.S. Environmental Protection Agency			13,365
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$1,440,554</u>

The Notes to the Schedule of Federal Awards Expenditures are an integral part of this schedule.

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY
NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
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 — SUBRECIPIENTS

The District passes-through certain Federal assistance received from the Ohio Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As described in Note A, the 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 District 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.

N/A - Not available

CFDA - Catalog of Federal Domestic Assistance



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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Board of Trustees
Cuyahoga County District Board of Health
Cuyahoga County
1375 Euclid Avenue, 5th Floor
Cleveland, Ohio 44115

We have audited the financial statements of the Cuyahoga County District Board of Health, Cuyahoga County, Ohio, (the District) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 20, 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 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 the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the 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. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated June 20, 2001.

Cuyahoga County District Board of Health
Cuyahoga County
Report on Compliance and on Internal Control Required by
Government Auditing Standards
Page 2

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

June 20, 2001



STATE OF OHIO
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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO ITS MAJOR
FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Trustees
Cuyahoga County District Board of Health
Cuyahoga County
1375 Euclid Avenue, 5th Floor
Cleveland, Ohio 44115

Compliance

We have audited the compliance of the Cuyahoga County District Board of Health, Cuyahoga County, Ohio, (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 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 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 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.

Cuyahoga County District Board of Health
Cuyahoga County
Report on Compliance with Requirements Applicable Its Major
Federal Program and Internal Control Over Compliance in Accordance
with OMB Circular A-133
Page 2

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. We noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated June 20, 2001.

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

June 20, 2001

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2000**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA #14.900 - Lead Based Paint H. C. in Housing Program
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$300,000 Type B: All others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH

CUYAHOGA 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
JULY 5, 2001**