



**FAYETTE COUNTY GENERAL HEALTH DISTRICT
FAYETTE COUNTY
REGULAR AUDIT
FOR THE YEARS ENDED DECEMBER 31, 2000-1999**



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

FAYETTE COUNTY GENERAL HEALTH DISTRICT
FAYETTE COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT

Fayette County General Health District
Fayette County
317 South Fayette Street
Washington Court House, Ohio 43160

To the Board of Health:

We have audited the accompanying financial statements of Fayette County General Health District, Fayette County, Ohio (the District), as of and for the years ended December 31, 2000 and 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 audits.

We conducted our audits 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 audits provide 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 Fayette County General Health District, Fayette County, Ohio, as of December 31, 2000 and 1999, and its combined cash receipts and disbursements for the years 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 27, 2001, on our consideration of the Health District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

July 27, 2001

**FAYETTE COUNTY GENERAL HEALTH DISTRICT
FAYETTE 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>Totals (Memorandum Only)</u>
Cash Receipts:			
Levies	\$1,024,152	\$0	\$1,024,152
Subdivisions	69,500	0	69,500
Licenses	14	19,626	19,640
Permits	8,445	5,847	14,292
Fees	34,188	6,730	40,918
Grants	5,235	147,374	152,609
Contractual Services	40,964	0	40,964
Miscellaneous	13,899	68,958	82,857
	<u>1,196,397</u>	<u>248,535</u>	<u>1,444,932</u>
Cash Disbursements:			
Salaries	491,200	9,717	500,917
Remittance - State	0	7,811	7,811
Water Test Fees	0	2,216	2,216
Supplies and Materials	16,692	350	17,042
Equipment	71,663	0	71,663
Medical Insurance	36,449	0	36,449
Contracts and Services	13,178	0	13,178
Medicare Tax	5,069	133	5,202
Travel and Expenses	4,921	0	4,921
Advertising and Printing	82	0	82
Public Employees Retirement	52,815	3,503	56,318
Worker's Compensation	1,674	237	1,911
Unemployment Compensation	0	0	0
Project Fund Expense	0	173,881	173,881
Other Expenses	26,001	11,368	37,369
	<u>719,744</u>	<u>209,216</u>	<u>928,960</u>
Total Receipts Over/(Under) Disbursements	<u>476,653</u>	<u>39,319</u>	<u>515,972</u>
Other Financing Receipts/(Disbursements):			
Reimbursements	2,392	0	2,392
Refunds	146	0	146
Other Non-Revenue Receipts	0	14	14
Advances-In	18,000	58,000	76,000
Advances-Out	(58,000)	(18,000)	(76,000)
Transfers-In	1,124	0	1,124
Transfers-Out	0	(1,124)	(1,124)
	<u>(36,338)</u>	<u>38,890</u>	<u>2,552</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	440,315	78,209	518,524
Fund Cash Balances January 1	<u>4,006</u>	<u>88,726</u>	<u>92,732</u>
Fund Cash Balances, December 31	<u>\$444,321</u>	<u>\$166,935</u>	<u>\$611,256</u>
Reserves for Encumbrances, December 31	<u>\$2,950</u>	<u>\$1,350</u>	<u>\$4,300</u>

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

**FAYETTE COUNTY GENERAL HEALTH DISTRICT
FAYETTE COUNTY**

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

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts:			
Levies	\$306,601	\$0	\$306,601
Subdivisions	69,500	0	69,500
Licenses	280	20,260	20,540
Permits	7,420	5,822	13,242
Fees	30,026	7,835	37,861
Grants	10,125	154,298	164,423
Contractual Services	40,413	0	40,413
Miscellaneous	23,511	56,945	80,456
	487,876	245,160	733,036
Cash Disbursements:			
Salaries	378,504	53,529	432,033
Remittance - State	0	7,623	7,623
Water Test Fees	0	2,297	2,297
Supplies and Materials	8,782	3,621	12,403
Equipment	0	0	0
Medical Insurance	23,980	0	23,980
Contracts and Services	7,747	0	7,747
Medicare Tax	3,114	776	3,890
Travel and Expenses	3,332	0	3,332
Advertising and Printing	18	0	18
Public Employees Retirement	48,631	6,870	55,501
Worker's Compensation	6,313	363	6,676
Unemployment Compensation	0	0	0
Project Fund Expense	0	223,943	223,943
Other Expenses	14,544	3,456	18,000
	494,965	302,478	797,443
Total Receipts Over/(Under) Disbursements	(7,089)	(57,318)	(64,407)
Other Financing Receipts/(Disbursements):			
Other Non-Revenue Receipts	1,283	582	1,865
Advances-In	45,000	138,000	183,000
Advances-Out	(60,000)	(123,000)	(183,000)
Transfers-In	0	1,209	1,209
Transfers-Out	0	(1,209)	(1,209)
	(13,717)	15,582	1,865
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(20,806)	(41,736)	(62,542)
Fund Cash Balances January 1	24,812	130,462	155,274
Fund Cash Balances, December 31	\$4,006	\$88,726	\$92,732
Reserves for Encumbrances, December 31	\$1,197	\$2,108	\$3,305

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

**FAYETTE COUNTY GENERAL HEALTH DISTRICT
FAYETTE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Fayette County General Health District, Fayette 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 operates under the direction of a five-member Board of Health. Board members are appointed to serve five-year terms by the District Advisory Council. Members of this Council include 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 in the General Health District or their alternates selected by their respective governing bodies. The Fayette County Auditor is responsible for fiscal control of the resources of the District. The Fayette County Treasurer is the custodian of these funds. Services provided by the District include public health care and the prevention or restriction of diseases.

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 Fayette County Auditor is the fiscal agent of the District. The District's cash is held and invested by the Fayette 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 that is 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:

**FAYETTE COUNTY GENERAL HEALTH DISTRICT
FAYETTE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Family Planning Fund - This fund is used to account for federal funds received for enabled families to choose if and when to have children; cervical and breast cancer screening is included.

Women, Infants, and Children Fund - This fund receives federal funds for maintaining and operating the District's WIC program.

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, function or object level of control, and appropriations may not exceed estimated resources. The Board must annually approve appropriation measures and subsequent amendments. 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 individual commitments are made. Encumbrances outstanding at year-end are carried over and need not be reappropriated. The District did not encumber all commitments required by Ohio law. The accompanying financial statements have been adjusted to include encumbrances that should have been recorded at year-end.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

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. 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.

**FAYETTE COUNTY GENERAL HEALTH DISTRICT
FAYETTE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

2. FUND CASH BALANCES

The Fayette County Treasurer maintains a cash and investments pool used by all of the County's funds, including those of the Fayette County General Health District. The Ohio Revised Code prescribes allowable deposits and investments. The District's carrying amount of cash on deposit with the County at December 31, 2000 and 1999, was \$ 611,256 and \$92,732, respectively. The Fayette County Treasurer is responsible for maintaining adequate depository collateral for all funds in Fayette County's pooled cash and investments.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 1,380,000	\$ 1,218,059	\$ (161,941)
Special Revenue	<u>256,103</u>	<u>306,549</u>	<u>50,446</u>
Total	<u>\$ 1,636,103</u>	<u>\$ 1,524,608</u>	<u>\$ (111,495)</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 0	\$ 780,694	\$ (780,694)
Special Revenue	<u>0</u>	<u>229,690</u>	<u>(229,690)</u>
Total	<u>\$ 0</u>	<u>\$ 1,010,384</u>	<u>\$ (1,010,384)</u>

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 464,011	\$ 534,159	\$ 70,148
Special Revenue	<u>193,329</u>	<u>384,951</u>	<u>191,622</u>
Total	<u>\$ 657,340</u>	<u>\$ 919,110</u>	<u>\$ 261,770</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 508,342	\$ 556,162	\$ (47,820)
Special Revenue	<u>418,002</u>	<u>428,795</u>	<u>(10,793)</u>
Total	<u>\$ 926,344</u>	<u>\$ 984,957</u>	<u>\$ (58,613)</u>

**FAYETTE COUNTY GENERAL HEALTH DISTRICT
FAYETTE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

The District did not certify the availability of funds for certain commitments.

Estimated receipts exceeded actual receipts in 2000 and 1999 in various funds.

The District did not adopt formal appropriations in 2000. In 1999, the District had appropriations that exceeded estimated resources in various funds.

The District's disbursements were greater than appropriations for all funds in 2000 and in various funds in 1999.

During 1999 the District's disbursements and encumbrances exceeded appropriations and carry-over encumbrances in various funds.

Contrary to Ohio Rev. Code, Section 3709.28, the District failed to adopt an annual appropriations measure for 2000.

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 taxes to the subdivisions, the appropriate deduction is made on the subdivisions' settlements and transmitted to the District.

5. RETIREMENT SYSTEM

The District's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. The plan provides retirement benefits, including post-retirement 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. PERS members contributed 8.5% of their gross salaries. The District contributed an amount equal to 10.84% of participants' gross salaries in 2000 and 13.55% of participants' gross salaries in 1999. The District has paid all contributions required through December 31, 2000.

6. RISK MANAGEMENT

The District has joined as a member of Public Entities Pool of Ohio, a local government risk pool. Public officials and employees liability is carried with a maximum limit of \$100,000. The County maintains comprehensive insurance coverage for real property and building contents. The District maintains comprehensive insurance coverage for vehicles through a private carrier.

7. 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.



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

Fayette County General Health District
Fayette County
317 South Fayette Street
Washington Court House, Ohio 43160

To the Board of Health:

We have audited the accompanying financial statements of the Fayette County General Health District, Fayette County, Ohio (the District), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated July 27, 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 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2000-60624-001, 2000-60624-003, 2000-60624-005, and 2000-60624-006. We also noted an immaterial instance of noncompliance that we have reported to management of the District in a separate letter dated July 27, 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 statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. 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 statements. Reportable conditions are described in the accompanying schedule of findings as items 2000-60624-001, 2000-60624-002, 2000-60624-003 and 2000-60624-004.

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. 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, of the reportable conditions described above, we consider item 2000-60624-003 to be a material weakness.

We also 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 July 27, 2001.

This report is intended for the information and use of management and the Board of Health, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

July 27, 2001

**FAYETTE COUNTY GENERAL HEALTH DISTRICT
FAYETTE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2000-60624-001

Material Noncompliance/Reportable Condition

Ohio Rev. Code, Section 5705.41(D), prohibits a subdivision or taxing unit from making any contract or order involving the disbursement of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

This Section also provides two exceptions to the above requirements:

1. Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the District may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate.
2. If the amount involved is less than \$1,000, the fiscal officer may authorize payment through a Then and Now Certificate without the affirmation of the District, if such expenditure is otherwise valid.

In 48% of items tested, the fiscal officer honored contracts and orders that did not contain prior certification or meet any of the two certification exceptions noted above. Prior to expending money, the fiscal officer should certify all expenditures prior to entering into contracts and orders or comply with the exceptions listed above. The financial statements were adjusted to record unrecorded purchase commitments at December 31, 2000 and 1999.

Every effort should be made by the District to properly utilize the encumbrance method of accounting by certifying funds on purchase orders. This procedure is not only required by Ohio law, but it is also a key control in the disbursement process. Without proper certification of funds, disbursements could be made without adequate current resources being available or disbursements could be made in excess of authorized appropriations. We recommend that prior certifications be provided for all disbursements. In instances when prior certifications are not practical, "then and now" certification should be made.

FINDING NUMBER 2000-60624-002

Reportable Condition

The fiscal officer completes a Payroll Transmittal Report for each pay period. The Health Commissioner did not sign these reports as reviewed and approved. Without review by management, errors in payroll could go undetected. We recommend that the Health Commissioner show evidence of approval of all Payroll Transmittal Reports prior to submission to the County.

FINDING NUMBER 2000-60624-003

Material Noncompliance/Material Weakness

Ohio Rev. Code, Section 3709.28, states that on or about the first Monday of April, an itemized appropriation measure is to be adopted. The District failed to adopt a formal annual appropriations measure for fiscal year end 2000. The District recorded unapproved appropriations, however, expenditures exceeded unapproved appropriations in the WIC fund and disbursements and encumbrances exceeded unapproved appropriations and carry over encumbrances in the Family Planning Fund. Also, unapproved appropriations exceeded estimated resources in the WIC fund.

<u>Fund</u>	<u>Appropriations</u>	<u>Disbursements</u>	<u>Variance</u>
District Board of Health	\$ 0	\$780,695	\$780,695
Family Planning	0	84,039	84,039
Food Service	0	15,459	15,459
Healthchek	0	11,198	11,198
Landfill	0	1,640	1,640
Pools	0	871	871
United Way	0	6,251	6,251
Trailer Parks	0	410	410
Water Systems	0	5,758	5,758
WIC		104,065	9,760

We recommend the board formally adopt their appropriation measure and monitor their expenditures to verify they are within appropriations and also monitor their appropriation so that they do not exceed estimated resources.

FINDING NUMBER 2000-60624-004

Reportable Condition

Estimated receipts exceeded actual receipts in 2000 in the following funds:

<u>Fund</u>	<u>Estimated Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$1,380,000	\$1,218,059	\$161,941
Healthchek	39,000	18,923	20,077
Pools	1,106	1,016	90
United Way	25,000	14,687	10,313
Trailer Park	900	275	625

In order to more efficiently monitor budgetary transactions, the District, upon determination by the fiscal officer that revenue to be collected will be greater or less than the amount estimated, should formally amend the estimate.

FINDING NUMBER 2000-60624-005

Material Noncompliance

Ohio Rev. Code, Section 3709.28, limits appropriations to the amount of the District's estimated resources. Total appropriations from each fund shall not exceed the total of the estimated revenue available. Contrary to this, the appropriations exceeded estimated resources in 1999, however, actual receipts plus January 1, 1999 fund balances were sufficient to permit obtaining an amended certificate in the following funds:

<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
General	\$484,951	\$508,342	\$ 23,391
Family Planning	75,452	85,637	10,185
Food Service	32,662	63,385	30,723

Also, in 1999 appropriations exceeded estimated resources, and actual receipts plus January 1, 1999 fund balances were not sufficient to permit obtaining an amended certificate in the following fund:

<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
WIC	\$ 83,749	\$190,436	\$106,687

FINDING NUMBER 2000-60624-006

Material Noncompliance

Ohio Rev. Code, Section 3709.28, provides in part that the board of health of a general health district shall annually adopt an itemized appropriation measure which is based on the district's resources. Ohio Revised Code, Section 5705.41 (D) provides in part that the general health district shall not make any contract or give any order involving the expenditure of money unless the fiscal officer of the health district certifies that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances. When read together, this statutory framework requires that no subdivision or taxing unit is to expend money unless it has been appropriated. Disbursements were greater than appropriations in 1999 in the following funds:

<u>Fund</u>	<u>Appropriations</u>	<u>Disbursements</u>	<u>Variance</u>
Food Service	\$ 63,385	\$ 68,495	\$ 5,110
Landfill	9,600	13,359	3,759

During 1999, disbursements and encumbrances exceeded appropriations and carry-over encumbrances in the following funds:

<u>Fund</u>	<u>Appropriations and Carry Over Encumbrances</u>	<u>Disbursements and Encumbrances</u>	<u>Variance</u>
General	\$508,342	\$556,162	\$ 47,820
Family Planning	85,637	105,550	19,913
Healthchek	34,350	73,556	39,206
Water Systems	21,414	45,311	23,897



STATE OF OHIO
OFFICE OF THE AUDITOR

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FAYETTE COUNTY GENERAL HEALTH DISTRICT

FAYETTE 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 21, 2001**