



**LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT
LUCAS COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Report of Independent Accountants	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2000	3
Notes to the Financial Statements	5
Schedule of Federal Awards Expenditures	9
Notes to the Schedule of Federal Awards Expenditures	10
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	11
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	13
Schedule of Findings	15
Schedule of Prior Audit Findings and Questioned Costs	17

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REPORT OF INDEPENDENT ACCOUNTANTS

Lucas County Regional Combined Health District
635 North Erie Street
Toledo, Ohio 43624-1389

To the Board:

We have audited the accompanying financial statements of the Lucas County Regional Combined Health District (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 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 combined 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.

As discussed in Note 2, a merger of the Lucas County Board of Health and the City of Toledo Health Department was implemented on January 1, 2000, creating the Lucas County Regional Combined Health District.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 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 statements of the Lucas County Regional Combined Health District, Lucas County, 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

June 19, 2001

LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

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>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Taxes	\$190,734	\$3,083,250	\$3,273,984
Licenses and Permits	105,018	784,598	889,616
Charges for Services	737,373	232,167	969,540
Contract Services	2,858,370		2,858,370
Other Receipts	64,984	7,950	72,934
	<u>3,956,479</u>	<u>4,107,965</u>	<u>8,064,444</u>
Total Cash Receipts			
	<u>3,956,479</u>	<u>4,107,965</u>	<u>8,064,444</u>
Cash Disbursements:			
Current:			
Salaries	1,998,380	1,749,149	3,747,529
Supplies	281,555	138,390	419,945
Equipment	31,925	189,677	221,602
Training	60,022	25,405	85,427
Insurance	296,931	206,923	503,854
Travel		9,854	9,854
FICA	19,462	18,942	38,404
Advertising and Printing	5,600	7,274	12,874
Public Employee's Retirement	197,794	169,705	367,499
Worker's Compensation	981	707	1,688
Unemployment Compensation	806		806
Remittance	140,114	76,250	216,364
Contract Services	608,748	1,196,212	1,804,960
Other	183,582	96,809	280,391
	<u>3,825,900</u>	<u>3,885,297</u>	<u>7,711,197</u>
Total Disbursements			
	<u>3,825,900</u>	<u>3,885,297</u>	<u>7,711,197</u>
Total Receipts Over Disbursements	130,579	222,668	353,247
Fund Cash Balances, January 1	<u>(13,463)</u>	<u>(28,554)</u>	<u>(42,017)</u>
Fund Cash Balances, December 31	<u>\$117,116</u>	<u>\$194,114</u>	<u>\$311,230</u>
Reserves for Encumbrances, December 31	<u>\$47,867</u>	<u>\$137,732</u>	<u>\$185,599</u>

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

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LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Lucas County Regional Combined Health District (the District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is directed by an eleven-member Advisory Council made up of the following:

- Four members to be appointed by the Lucas County General Health District Advisory Council;
- Four members to be appointed by the Mayor of the City of Toledo;
- One member to be appointed by the Mayor of the City of Maumee;
- One member to be appointed by the Mayor of the City of Oregon; and
- One member to be appointed by the Mayor of the City of Sylvania.

The District is established under Ohio Rev. Code § 3709.07, and each member serves a four year term. The Lucas County Auditor is the fiscal agent responsible for fiscal control of the District's funds and financial report preparation. The District provides services for licensing of mobile homes; campgrounds; swimming pools; food services and vending machines; water wells and sewage permits; public health and home health services; Women, Infants, and Children's Grant Program; Children Family Health Service Grant Program; Sixty Plus Nursing Assessment Program; school health nursing services; nutrition services; and ambulatory care services.

The District's management believes the financial statements included in this report represent the activities and funds for which the District is financially accountable and has the ability to exercise direct operating control.

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 by the Lucas 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:

LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

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:

WIC Program Fund - This fund receives a federal grant to provide supplemental nutritious foods, nutrition education, and referrals to health care for low-income persons during critical periods of growth and development.

Ambulatory Care Fund - This fund receives state and federal grants, fees, and other receipts to pay for health care programs and services.

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 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 4.

LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

2. MERGER OF CITY AND GENERAL HEALTH DISTRICTS

Effective January 1, 2000, the City of Toledo Health Department and the Lucas County Board of Health, made up of the City districts of Maumee, Oregon, Sylvania and the general health district of Lucas County, merged to form the Lucas County Regional Combined Health District. Ohio Revised Code § 3709.7 authorizes one or more city health districts to unite with a general health district in the formation of a single district.

3. CASH ACTIVITY FOR MERGER

Per the merger agreement discussed in Note 2, the Lucas County Board of Health transferred a negative net cash amount of \$42,017, representing 100% of the opening fund balances of the District.

4. EQUITY IN POOLED CASH AND INVESTMENTS

The Lucas County Auditor acts as fiscal officer and the Lucas County Treasurer acts as custodian of the monies of the District. Lucas County maintains a cash and investments pool used by all funds of the county and includes custodial funds for which the County Treasurer is custodian. At December 31, 2000, the carrying amount was \$311,230 and the amount on deposit with the Lucas County Treasurer was \$311,230.

5. BUDGETARY ACTIVITY

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$4,470,942	\$3,956,479	(\$514,463)
Special Revenue	7,495,457	4,107,965	(3,387,492)
Total	\$11,966,399	\$8,064,444	(\$3,901,955)

LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

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

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,803,221	\$3,873,767	\$929,454
Special Revenue	7,461,563	4,023,029	3,438,534
Total	\$12,264,784	\$7,896,796	\$4,367,988

6. 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 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.

7. RISK MANAGEMENT

The District has obtained commercial insurance for the following risks:

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

The District also provides health insurance and dental and vision coverage to full-time employees through its fiscal agent, Lucas County, by use of a private carrier.

8. 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

LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

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

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Federal Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE:			
<i>Passed Through the Ohio Department of Health:</i>			
Special Supplemental Food Program for Women, Infants and Children	48-1-03-F-CL-389	10.557	<u>\$1,164,844</u>
Total United States Department of Agriculture			1,164,844
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
<i>Passed Through the Ohio Department of Health:</i>			
AIDS Education, Testing and Counseling Grants	48-1-03-P-CK-392	93.118	34,763
Childhood Lead Poisoning Prevention Program	48-1-03-F-BD-392	93.197	93,072
Immunization Grants	48-1-03-P-AZ-392	93.268	128,769
HIV Care Formula Grants	48-1-03-F-BV-392	93.917	25,641
HIV Prevention Activities Health Department	48-1-03-P-AS-392	93.940	157,266
Preventative Health and Health Services Block Grant	48-1-03-P-BI-387 48-1-03-P-BP-387 48-1-03-P-BN-387	93.991	72,368
Maternal and Child Health Services Block Grant	48-1-03-F-AJ-320 48-1-03-F-AI-320	93.994	468,355
Preventative Health Services Sexually Transmitted Diseases Control Grant	48-1-03-P-BX-392	93.997	<u>14,725</u>
Total Ohio Department of Health			994,959
<i>Passed Through the Ohio Department of Aging:</i>			
<i>Passed Through the Area Office on Aging of Northwest Ohio, Inc.:</i>			
Special Programs for the Aging Title III, Part F	n/a	93.044	<u>46,985</u>
Total United States Department of Health and Human Services			<u>1,041,944</u>
TOTAL - FEDERAL ASSISTANCE			<u><u>\$2,206,788</u></u>

The accompanying notes are an integral part of this schedule.

LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT
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 basis of accounting as described in Note 1 of the financial statements.

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***

Lucas County Regional Combined Health District
635 North Erie Street
Toledo, Ohio 43624-1389

To the Board:

We have audited the accompanying financial statements of the Lucas County Regional Combined Health District (the District) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 19, 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 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 an immaterial instance of noncompliance that we have reported to management of the District in a separate letter dated June 19, 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 a certain 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 statements. The reportable condition is described in the accompanying schedule of findings as item 2000-60148-001.

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 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, we believe that the reportable condition described above is not 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 June 19, 2001.

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

June 19, 2001



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

Lucas County Regional Combined Health District
635 North Erie Street
Toledo, Ohio 43624-1389

To the Board:

Compliance

We have audited the compliance of the Lucas County Regional Combined Health District (the District) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to 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 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 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

June 19, 2001

LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2000**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Special Supplemental Food Program for Women, Infants and Children - CFDA # 10.557
<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?	No

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

FINDING NUMBER 2000-60148-001

Reportable Condition

The Lucas County Regional Combined Health District's merger implementation process did not include appropriate procedures for accurate review and identification of program funds for which the District is responsible. Also, a reconciliation and transfer of amounts due to the District, as a result of the merger, was not timely performed.

This condition has resulted in \$167,921 due to the District for various carryover programs.

We recommend the District review and reconcile its program fund position and invoice the appropriate government entity for monies due the District as a result of the merger.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

OMB CIRCULAR A -133 § .315 (b)

DECEMBER 31, 2000

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
99-2	Budgetary Control for the Special Supplemental Food Program for Women, Infants and Children	Yes	N/A
99-3	Cash Management for the Special Supplemental Food Program for Women, Infants and Children	Yes	N/A



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LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

LUCAS 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 14, 2001**