



**WYANDOT COUNTY GENERAL HEALTH DISTRICT
WYANDOT COUNTY**

REGULAR AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**WYANDOT COUNTY GENERAL HEALTH DISTRICT
WYANDOT COUNTY**

TABLE OF CONTENTS

| TITLE | PAGE |
|---|-------------|
| Report of Independent Accountants | 1 |
| Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types and Expendable Trust Fund For the Year Ended December 31, 2000 | 4 |
| Notes to the Financial Statements | 5 |
| Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> | 9 |

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REPORT OF INDEPENDENT ACCOUNTANTS

Wyandot County General Health District
Wyandot County
127 A South Sandusky Avenue
Upper Sandusky, Ohio 43351

To the Board of Health:

We have audited the accompanying financial statements of the Wyandot County General Health District, Wyandot 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 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 reserve for encumbrances of the District as of December 31, 2000, 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 June 6, 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.

This report is intended solely for the information and use of the audit committee, management, Board of Health, 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 6, 2001

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**WYANDOT GENERAL HEALTH DISTRICT
WYANDOT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2000**

| | <u>Governmental Fund Types</u> | | | Totals (Memorandum Only) |
|---|--------------------------------|----------------------------|-----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Expendable Trust</u> | |
| Cash Receipts: | | | | |
| Subdivisions | \$135,809 | \$0 | \$0 | \$135,809 |
| Taxes | 221,897 | 0 | 0 | 221,897 |
| State Subsidy | 8,616 | 85,403 | 0 | 94,019 |
| Fees, Licenses, and Permits | 48,919 | 632,426 | 0 | 681,345 |
| Federal Grants | 0 | 91,742 | 0 | 91,742 |
| Donations | 16,892 | 8,439 | 858 | 26,189 |
| Reimbursements | 35,323 | 29,246 | 0 | 64,569 |
| Other Receipts | 22,226 | 29,776 | 980 | 52,982 |
| Total Cash Receipts | <u>489,682</u> | <u>877,032</u> | <u>1,838</u> | <u>1,368,552</u> |
| Cash Disbursements: | | | | |
| Salaries | 202,720 | 381,419 | 0 | 584,139 |
| Travel and Expenses | 16,284 | 34,270 | 0 | 50,554 |
| Public Employees Retirement | 21,378 | 45,438 | 0 | 66,816 |
| Worker's Compensation | 1,529 | 2,743 | 0 | 4,272 |
| Health | 40,167 | 40,681 | 0 | 80,848 |
| Unemployment | 934 | 740 | 0 | 1,674 |
| State Remittance | 0 | 65,807 | 0 | 65,807 |
| Contracted Services | 0 | 56,804 | 0 | 56,804 |
| Project Fund Expenses | 0 | 192,266 | 0 | 192,266 |
| Supplies | 26,644 | 19,173 | 0 | 45,817 |
| Medicare | 2,973 | 3,638 | 0 | 6,611 |
| Other Disbursements | 33,433 | 21,861 | 0 | 55,294 |
| Total Cash Disbursements | <u>346,062</u> | <u>864,840</u> | <u>0</u> | <u>1,210,902</u> |
| Total Cash Receipts Over Cash Disbursements | <u>143,620</u> | <u>12,192</u> | <u>1,838</u> | <u>157,650</u> |
| Other Financing Sources/(Uses): | | | | |
| Transfers-In | 0 | 72,961 | 0 | 72,961 |
| Advances-In | 3,251 | 0 | 0 | 3,251 |
| Transfers-Out | (72,961) | 0 | 0 | (72,961) |
| Advances-Out | 0 | (3,251) | 0 | (3,251) |
| Total Other Financing Sources/(Uses) | <u>(69,710)</u> | <u>69,710</u> | <u>0</u> | <u>0</u> |
| Excess of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing Uses | <u>73,910</u> | <u>81,902</u> | <u>1,838</u> | <u>157,650</u> |
| Fund Cash Balances, January 1, 2000 | <u>19,458</u> | <u>116,575</u> | <u>2,143</u> | <u>138,176</u> |
| Fund Cash Balances, December 31, 2000 | <u>\$93,368</u> | <u>\$198,477</u> | <u>\$3,981</u> | <u>\$295,826</u> |
| Reserve for Encumbrances, December 31, 2000 | <u>\$0</u> | <u>\$81</u> | <u>\$0</u> | <u>\$81</u> |

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

**WYANDOT COUNTY GENERAL HEALTH DISTRICT
WYANDOT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Wyandot County General Health District, Wyandot 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 is directed by a five-member Board and a Health Commissioner. The District Advisory Council, made up of the president of the Board of County Commissioner, the Chief Executive of each municipal corporation not constituting a City Health District and chairman of the Board of Trustees of each Township, appoints District Board members. Services provided by the District include: recording of vital statistics; inspection of food service facilities, water wells, and sewers; issuance of various licenses and permits; and public health nursing services. Also, the Women, Infants, and Children Program (WIC) (with its own director and eight-member board) is under the auspices of the Wyandot District Board of Health.

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 and Investments

In accordance with Ohio Revised Code, the District's cash is held and invested by the Wyandot County Treasurer, who acts as a custodian for District monies. The District's assets are held in the County's cash and investment pool used by all County funds, and are valued at the 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) that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Fund:

**WYANDOT COUNTY GENERAL HEALTH DISTRICT
WYANDOT COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Special Revenue Funds (Continued)

Public Health Nursing Fund - This fund receives money to provide public health nursing service, such as immunizations, home visits and school nurses.

3. Fiduciary Funds (Trust Fund)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the District to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable. The District has one expendable trust fund.

E. Budgetary Process

1. Appropriations

An appropriation measure is adopted by the District on or before the first Monday of April in each year for the period January 1 to December 31 of the following year. The appropriation measure, together with the itemized estimate of the sources of revenue available to the District for the next fiscal year, is submitted to the County Auditor, who in turn submits it to the County Budget Commission.

The County Budget Commission reviews the appropriation measure and may reduce any item in the appropriation measure, but may not increase any item or the aggregate amount of all items in the appropriation measure.

The appropriation measure, as amended by the County Budget Commission, controls expenditures by the District for the period January 1 to December 31 of the following year. The District may, by resolution, transfer funds from one item to another in the appropriation measure, reduce or increase any item, create new items, and make additional appropriations, subject to the availability of funds and to the approval of the County Budget Commission.

2. Encumbrances

The District uses the encumbrance method of accounting. Under this system, purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation.

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be reappropriated.

A summary of budgetary activity appears in Note 2.

**WYANDOT COUNTY GENERAL HEALTH DISTRICT
WYANDOT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 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. 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 | \$492,391 | \$492,933 | \$542 |
| Special Revenue | 871,235 | 949,993 | 78,758 |
| Expendable Trust | 425 | 1,838 | 1,413 |
| Total | \$1,364,051 | \$1,444,764 | \$80,713 |

| 2000 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|--|----------------------------|---------------------------|-----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$511,849 | \$419,023 | \$92,826 |
| Special Revenue | 993,247 | 868,172 | 125,075 |
| Expendable Trust | 2,567 | 0 | 2,567 |
| Total | \$1,507,663 | \$1,287,195 | \$220,468 |

3. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

**WYANDOT COUNTY GENERAL HEALTH DISTRICT
WYANDOT COUNTY**

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

4. RETIREMENT SYSTEMS

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

Contribution rates are prescribed by the Ohio Revised Code. The District's 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.

5. RISK MANAGEMENT

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability

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



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

Wyandot County General Health District
Wyandot County
127 A South Sandusky Avenue
Upper Sandusky, Ohio 43351

To the Board of Health:

We have audited the accompanying financial statements of the Wyandot County General Health District, (the District), as of and for the year ended December 31, 2000, and have issued our report thereon dated June 6, 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*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered 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.

Wyandot County General Health District
Wyandot 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 the audit committee, management, and 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

June 6, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

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WYANDOT COUNTY GENERAL HEALTH DISTRICT

WYANDOT 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 17, 2001**