



**ZANESVILLE - MUSKINGUM COUNTY GENERAL HEALTH DISTRICT  
MUSKINGUM COUNTY**

**REGULAR AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



ZANESVILLE - MUSKINGUM COUNTY GENERAL HEALTH DISTRICT  
MUSKINGUM COUNTY

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## REPORT OF INDEPENDENT ACCOUNTANTS

Zanesville-Muskingum County General Health District  
Muskingum County  
205 North Seventh Street  
Zanesville, Ohio 43701

To Members of the Board of Health:

We have audited the accompanying financial statements of the Zanesville - Muskingum County General Health District, Muskingum 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 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 Zanesville - Muskingum County General Health District, Muskingum County, 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 May 1, 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, members of the 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

May 1, 2001

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**ZANESVILLE - MUSKINGUM COUNTY GENERAL HEALTH DISTRICT  
MUSKINGUM 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**

	<b>Governmental Fund Types</b>		<b>Totals</b>
	<b>General</b>	<b>Special Revenue</b>	<b>(Memorandum Only)</b>
<b>Cash Receipts:</b>			
Intergovernmental:			
Federal	\$	\$189,243	\$189,243
State	116,099	199,691	315,790
Local (County/City)	100,825		100,825
Levies	843,064		843,064
Permits	176,855	35,191	212,046
Fees, Licenses and Fines	333,741	148,064	481,805
Contract Services	191,527	81,771	273,298
Other Receipts	96,756	28,214	124,970
	1,858,867	682,174	2,541,041
<b>Cash Disbursements:</b>			
Current:			
Employee Salaries	1,340,505	82,855	1,423,360
Supplies and Equipment	110,350	24,258	134,608
Contracts	111,402	162,821	274,223
Rentals	113,941		113,941
Remittance - Share of License Fees to State	26,053	20,487	46,540
Travel	39,847	11,936	51,783
Communication	4,963		4,963
Unemployment	1,534	89	1,623
Staff Training and Development	9,784		9,784
Advertising and Printing	9,413	21,748	31,161
Employee Taxes and Benefits	406,910	12,016	418,926
Salary and Insurance Reimbursements		356,286	356,286
Other	79,273	48,172	127,445
	2,253,975	740,668	2,994,643
Total Cash Receipts Over/(Under) Cash Disbursements	(395,108)	(58,494)	(453,602)
<b>Other Financing Receipts/(Disbursements):</b>			
Advances-In	9,579	9,579	19,158
Advances-Out	(9,579)	(9,579)	(19,158)
Salary and Insurance Reimbursements	542,204		542,204
Other Sources	28,469		28,469
	570,673	0	570,673
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	175,565	(58,494)	117,071
Fund Cash Balances, January 1	176,988	308,367	485,355
<b>Fund Cash Balances, December 31</b>	<b>\$352,553</b>	<b>\$249,873</b>	<b>\$602,426</b>
Reserve for Encumbrances, December 31	\$3,988	\$5,925	\$9,913

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

**ZANESVILLE - MUSKINGUM COUNTY GENERAL HEALTH DISTRICT  
MUSKINGUM COUNTY**

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

	<u>Fiduciary Fund Type</u>	<u>Agency Fund</u>
<b>Non-Operating Cash Receipts:</b>		
Other Non-Operating Cash Receipts	<u>\$1,479,191</u>	
Total Non-Operating Cash Receipts	<u>1,479,191</u>	
<b>Non-Operating Cash Disbursements:</b>		
Other Non-Operating Cash Disbursements	<u>1,534,792</u>	
Total Non-Operating Cash Disbursements	<u>1,534,792</u>	
Net Receipts Over/(Under) Disbursements	<u>(55,601)</u>	
Fund Cash Balances, January 1	<u>441,043</u>	
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$385,442</u></u></b>	

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

**ZANESVILLE - MUSKINGUM COUNTY GENERAL HEALTH DISTRICT  
MUSKINGUM COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Zanesville-Muskingum County General Health District, Muskingum 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 six member Board and a Health Commissioner. Three Board members are appointed by Zanesville City Council and three are appointed by the District Advisory Council. The District Advisory Council is made up of the president of the Board of County Commissioners, the chief executive of each municipal corporation not constituting a city health district and chairman of the board of trustees of each township. Services provided by the District include medical clinics, dental service, communicable disease investigations, immunization clinics, various inspections, public health nursing services, issuance of various licenses and permits, and other related services.

The District's management believes these financial statements present all activities for which the District is financially accountable.

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash**

As required by Ohio Revised Code, the District's cash is held and invested by the Muskingum 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 restricted by law or contract.

**ZANESVILLE - MUSKINGUM COUNTY GENERAL HEALTH DISTRICT  
MUSKINGUM COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**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:

Child and Family Health Services Fund - This fund receives state grant money to provide supplemental prenatal care programs as an adjunct to good health care to low-income persons in critical periods of growth and development.

Pro-Muskingum Fund - This fund receives money from fees, services performed, donations, and other sources which is used to educate the community about health issues and improve community health.

**3. Fiduciary Funds (Agency Funds)**

Funds for which the District is acting in an agency capacity are classified as agency funds. The District had the following significant Fiduciary Funds:

Early Start Expansion Fund - This fund receives contract service funds from the Muskingum County Department of Job and Family Services to be used for families with children ages birth to three years and pregnant women who are at risk for abuse, neglect or developmental delay.

Early Start Subsidy Grant Fund - This fund receives state grant funds to be used for families with children ages birth to three years and pregnant women who are at risk for abuse, neglect or developmental delay.

Ohio Wellness Block Grant Fund - This fund receives a state grant to focus on reducing teenage pregnancy and provide latitude to local Councils to make decisions for funding prevention services.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**Appropriations**

An appropriation measure is adopted by the Board 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 an 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.

**ZANESVILLE - MUSKINGUM COUNTY GENERAL HEALTH DISTRICT  
MUSKINGUM COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process (Continued)**

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 Board 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.

A summary of 2000 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 cash basis of accounting used by the District.

**2. CASH AND INVESTMENTS WITH FISCAL AGENT**

The cash deposits of the District are maintained by the Muskingum County Treasurer. The District's cash balance is pooled with other County monies and deposited in an "active" interest bearing account. The District's portion of this pool is displayed on the financial statement as "Fund Cash Balances".

The "active" interest bearing account was covered by federal deposit insurance and collateral held by the pledging institution's trust department in the name of the County.

**3. BUDGETARY ACTIVITY**

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,619,644	\$2,429,540	(\$190,104)
Special Revenue	760,954	682,174	(78,780)
Total	\$3,380,598	\$3,111,714	(\$268,884)

**ZANESVILLE - MUSKINGUM COUNTY GENERAL HEALTH DISTRICT  
MUSKINGUM COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,474,016	\$2,257,963	\$216,053
Special Revenue	932,124	746,593	185,531
Total	\$3,406,140	\$3,004,556	\$401,584

**4. 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, and are reflected in the accompanying financial statements as Intergovernmental receipts. 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.

Public utilities are also taxed on personal and real property located within the District.

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.

**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 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 and the District contributed an amount equal to 13.55% of participants' gross salaries through June 30, 2000. For the period July 1, 2000 through December 31, 2000, PERS temporarily reduced the employer's contribution rate to 8.13% of the participants' gross salaries. The District has paid all contributions required through December 31, 2000.

**6. RISK MANAGEMENT**

The District is a member of the Public Entities Pool of Ohio (the Pool). The Pool assumes the risk of loss up to the limits of the District's policy. The Pool may assess supplemental premiums. The following risks are covered by the Pool:

- General Liability and Casualty
- Employee Benefit Liability
- Automobile Liability
- Medical Malpractice Liability

**ZANESVILLE - MUSKINGUM COUNTY GENERAL HEALTH DISTRICT  
MUSKINGUM COUNTY**

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

**6. RISK MANAGEMENT (Continued)**

The District provides health and dental insurance to full-time employees through a limited risk health insurance program that is maintained by Muskingum County. Premiums are paid to a third-party administrator, Coresource, Inc. The claims are processed and monitored by a County insurance administrator in conjunction with the third party administrator.

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

**7. CONTINGENT LIABILITIES**

There is no pending litigation outstanding against the District.

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

Zanesville-Muskingum County General Health District  
Muskingum County  
205 North Seventh Street  
Zanesville, Ohio 43701

To Members of the Board of Health:

We have audited the accompanying financial statements of the Zanesville - Muskingum County General Health District, Muskingum County, Ohio (the District), as of and for the year ended December 31, 2000, and have issued our report thereon dated May 1, 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2000-61060-001.

### 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 judgement, 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 conditions are described in the accompanying Schedule of Findings as items 2000-61060-002 through 2000-61060-004.

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, we believe the reportable conditions described above are not material weaknesses. 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 May 1, 2001.

Zanesville - Muskingum County General Health District  
Muskingum County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

This report is intended for the information and use of the audit committee, management and members of 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

May 1, 2001

**ZANESVILLE - MUSKINGUM COUNTY GENERAL HEALTH DISTRICT  
MUSKINGUM COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2000**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2000-61060-001</b>
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Ohio Rev. Code Section 9.38 requires public officials to deposit all public monies received with the treasurer of the public office or properly designated depository on the business day following the day of receipt.

Since the County Auditor serves as the District's statutory fiscal officer, the District's collections were paid into the County Auditor, who prepared pay-in orders, and collections were placed in the County Treasury. However, our review of the District's pay-in procedures indicated a significant percentage of collections reviewed were not paid into the County in a timely manner, as follows:

<b>Health District Department</b>	<b>Percent of Collections Tested in which Pay-in Dates were in Excess of One Day from the Date of Collection</b>	<b>Days from Collection to Pay-in to County Auditor</b>
Clinic	25%	6 to 36 days
Vital Statistics	30%	1 to 7 days
Environmental	92%	2 to 10 days

Keeping collections on hand increases the risk of theft and does not adequately safeguard public funds. In addition, a reconciliation of amounts collected to amounts paid in to the County Auditor is not possible on a daily basis. Such a reconciliation would strengthen the District's control system.

We recommend the District pay in each day's collections to the County Auditor at the end of each day. Each day's collections could then be posted and reconciled to the corresponding pay-in. The District should formally adopt a policy addressing pay-in and reconciliation procedures.

<b>Finding Number</b>	<b>2000-61060-002</b>
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**Reportable Condition - Clinic Department Accounting for Numerical Sequence of Bills**

Clinic bills were generated directly from the Clinic's billing system for each type of service provided, including dental, immunization, pediatric, adult and communicable disease services. Although the bills were automatically numbered by the billing system, the numerical sequence of the bills was not accounted for by Clinic personnel. Failure to account for all of the printed bills could allow errors or irregularities to occur without being detected by management in timely manner.

We recommend the numerical sequence of bills be accounted for and reviewed by a supervisor.

**ZANESVILLE - MUSKINGUM COUNTY GENERAL HEALTH DISTRICT  
MUSKINGUM COUNTY**

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

<b>Finding Number</b>	<b>2000-61060-003</b>
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**Reportable Condition - Clinic Reporting and Reconciling**

The Clinic printed monthly reports to document the daily and monthly totals for each Clinic activity. However, insurance receipts, insurance adjustments, medicaid receipts, medicaid adjustments, or bad debt adjustments were not included on the monthly reports. As a result, the monthly reports did not provide sufficient information to enable the Clinic to reconcile its total monthly collections to amounts on pay-ins and did not allow management to adequately monitor the various financial aspects of the Clinic. This could allow errors or irregularities to occur and go undetected by management.

Each month, the Clinic should prepare a report recapping the following:

- The total accounts receivable that was outstanding at the beginning of the month.
- The amount that was billed for patient services during the month.
- The amount of cash and check payments that were received for services during the month.
- The amount of adjustments (sliding fee scale) that were made during the month.
- The amount of insurance that was received during the month.
- The amount of medicaid receipts and medicaid adjustments during the month.
- The amount of other adjustments (bad debt write-off adjustments, after date-of-service adjustments, and other adjustments) that were made during the month.
- The total accounts receivable that was outstanding at the end of the month.

This reporting process would allow the Clinic to reconcile all its financial activity for the month. Supporting detailed reports should be available to support each of these monthly totals. This monthly report should be signed by the employee preparing the report and be reviewed and signed by another designated Clinic employee who is knowledgeable of Clinic operations. The individual reviewing the report should gain assurances the report is complete and supported by detailed documentation.

We recommend the District develop procedures to ensure monthly or annual reports which document the total financial activity that occurred in the Clinic are prepared and reviewed by management. Monthly reports should include information on insurance receipts, insurance adjustments, medicaid receipts, medicaid adjustments, and any other types of adjustments that occur.

**ZANESVILLE - MUSKINGUM COUNTY GENERAL HEALTH DISTRICT  
MUSKINGUM COUNTY**

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

<b>Finding Number</b>	<b>2000-61060-004</b>
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**Reportable Condition - Appropriations**

There were numerous discrepancies between the total appropriations recorded in the District's ledger and the County's appropriation ledger as follows:

1. Several supplemental appropriation resolutions adopted by the Board were not forwarded to the County Auditor.
2. Several supplemental appropriation measures on file with and recorded by the County Auditor were not recorded in the Board's minutes as being adopted.
3. Several supplemental appropriations were on file with the District's fiscal officer and were intended to be presented to the Board for adoption and subsequent filing with the County Auditor. However, these appropriation measures were neither approved by the Board nor filed with the County Auditor.

As a result, it was necessary to reduce appropriations as reflected in the District's annual financial report to reflect those appropriations noted as adopted in the Board's minutes. Appropriations were reduced in the General Fund by \$117,699 and in the Special Revenue Fund Type by \$172,068.

We recommend the District develop procedures to ensure only properly approved appropriations are posted to the accounting system. A periodic reconciliation should be performed between the appropriations recorded by the County Auditor and the amounts approved by the Board of Health.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**ZANESVILLE-MUSKINGUM COUNTY GENERAL HEALTH DISTRICT**

**MUSKINGUM 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  
JUNE 14, 2001**