



**GENERAL HEALTH DISTRICT
ALLEN COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**GENERAL HEALTH DISTRICT
ALLEN COUNTY**

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STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

One First National Plaza
130 West Second Street
Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

General Health District
Allen County
P.O. Box 1503
219 East Market Street
Lima, Ohio 45801

To Members of the Board:

We have audited the accompanying financial statements of the General Health District, Allen County, (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 of the General Health District, Allen 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 June 22, 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 District as a whole. The accompanying schedule of federal awards expenditures is presented for the 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.

General Health District
Allen County
Report of Independent Accountants
Page 2

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

June 22, 2001

**GENERAL HEALTH DISTRICT
ALLEN 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>Governmental Fund Types</u>		<u>(Total</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Memorandum Only)</u>
CASH RECEIPTS:			
Federal Funds	\$	\$986,789	\$986,789
State Funds	56,276	45,117	101,393
Subdivisions	706,083		706,083
Permits	146,604	22,704	169,308
Fees	202,476	524,771	727,247
Licenses	750	192,609	193,359
Contractual Services	89,197		89,197
Other Receipts	<u>7,177</u>	<u>10,976</u>	<u>18,153</u>
Total Cash Receipts	<u>1,208,563</u>	<u>1,782,966</u>	<u>2,991,529</u>
CASH DISBURSEMENTS:			
Salaries	804,154	996,273	1,800,427
Supplies	37,675	174,845	212,520
Equipment	48,730	20,204	68,934
Repairs and Maintenance	2,107	2,164	4,271
Contract Services	30,879	60,552	91,431
Rentals	77,007	40,657	117,664
Fees		2,960	2,960
Advertising and Printing	578		578
Travel Expenses	8,213	14,188	22,401
Public Employee's Retirement	96,132	112,535	208,667
Worker's Compensation	242	2,632	2,874
Medicare Tax	7,014	11,472	18,486
Health and Life Insurance	92,264	101,960	194,224
State Remittances		19,280	19,280
Refunds		695	695
Other Disbursements	<u>118,566</u>	<u>29,906</u>	<u>148,472</u>
Total Cash Disbursements	<u>1,323,561</u>	<u>1,590,323</u>	<u>2,913,884</u>
Total Cash Receipts Over/(Under) Cash Disbursements	(114,998)	192,643	77,645
OTHER FINANCING SOURCES (USES)			
Transfers In	323,656	185,000	508,656
Transfers Out	<u>(185,000)</u>	<u>(323,656)</u>	<u>(508,656)</u>
Total Other Financing Sources (Uses)	138,656	(138,656)	0
Excess of Cash Receipts and Other Financing Sources over/(under) Cash Disbursements and Other Financing Uses	23,658	53,987	77,645
Fund Cash Balance-January 1, 2000	<u>163,945</u>	<u>285,739</u>	<u>449,684</u>
Fund Cash Balance-December 31, 2000	<u>\$ 187,603</u>	<u>\$ 339,726</u>	<u>\$ 527,329</u>

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

**GENERAL HEALTH DISTRICT
ALLEN COUNTY**

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

	<u>Proprietary Fund Type</u>
	<u>Internal Service</u>
CASH RECEIPTS:	
Charges for Service	\$215,791
Other Receipts	<u>292</u>
Total Cash Receipts	216,083
CASH DISBURSEMENTS:	
Claims Expense	173,133
Premiums Expense	66,673
Administrative Fee	<u>5,536</u>
Total Cash Disbursements	<u>245,342</u>
Total Cash Receipts (Under) Cash Disbursements	(29,259)
Fund Cash Balance-January 1, 2000	<u>30,589</u>
Fund Cash Balance-December 31, 2000	<u>\$ 1,330</u>

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

**GENERAL HEALTH DISTRICT
ALLEN 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 General Health District operates under the direction of a six member board. An appointed health commissioner is responsible for administering the laws relating to health and sanitation in the County. Services provided by the Health Department include recording of vital statistics, inspection of food service facilities, water wells, sewers, and public health nursing services and they act upon various complaints made to the Department concerning the health and welfare of the County.

The District maintains direct fiscal control over the funds deposited with the Allen County Treasurer. The Allen County Auditor serves as fiscal officer.

Management believes the financial statements included in this report represent all of the funds over which the General Health District 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 (ie; 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 the Ohio Revised Code, the District's cash is held and invested by the Allen 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 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. Governmental Funds

General Fund

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

Special Revenue Funds

These funds are used to account for proceeds from specific sources that are restricted to expenditures for specified purposes.

**GENERAL HEALTH DISTRICT
ALLEN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Proprietary Fund

Internal Service Fund

This fund is used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the District, or to other governmental units, on a cost-reimbursement basis.

E. Budgetary Process

1. Budget

A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by the first Monday of April of each year, for the period January 1 to December 31 of the following year.

2. Estimated Resources

The County Budget Commission certifies its actions to the District by September 1. As part of this certification, the District receives the official certificate of estimated resources which states the projected receipts of each fund. On or about January 1, this certificate is amended to include any unencumbered balances from the preceding year.

Prior to December 31, the District must revise its budget so that the total contemplated expenditures during the ensuing fiscal year will not exceed the amount stated in the certificate. The revised budget then serves as the basis for the annual appropriation measure. Budget receipts, as shown in the accompanying financial statements, do not include January 1, 2000, fund balances. However, those fund balances are available for appropriations.

3. Appropriations

An annual appropriations measure must be passed by the first Monday of April for the next ensuing period January 1 to December 31. The appropriations measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources.

4. 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. Encumbrances outstanding at year-end are canceled, and reappropriated in the subsequent year.

**GENERAL HEALTH DISTRICT
ALLEN 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 capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Accumulated 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 Health District.

H. Total Columns on Financial Statements

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. This data is not comparable to a consolidation. Interfund-type eliminations have not been made in the aggregation of this data.

2. BUDGETARY ACTIVITY

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

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,207,818	\$1,532,219	\$324,401
Special Revenue	1,645,062	1,967,966	322,904
Internal Service	<u>24,000</u>	<u>216,083</u>	<u>192,083</u>
Total	<u>\$2,876,880</u>	<u>\$3,716,268</u>	<u>\$839,388</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,513,425	\$1,508,561	\$1,004,864
Special Revenue	329,166	1,913,979	(1,584,813)
Internal Service	<u>215,000</u>	<u>245,342</u>	<u>(30,342)</u>
Total	<u>\$3,057,591</u>	<u>\$3,667,882</u>	<u>(\$610,291)</u>

3. 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 health care, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

**GENERAL HEALTH DISTRICT
ALLEN COUNTY**

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

3. RETIREMENT SYSTEMS (Continued)

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 13.55% of participants' gross salaries from January through June 2000, and an amount equal to 8.13% of participants' gross salaries for July through December 2000. The District has paid all contributions required through December 31, 2000.

4. CONTRACTUAL OBLIGATIONS

The District is a party to a twenty year lease for rental of office space. This lease was effective November 1, 1991, and terminates October 31, 2011. This lease requires the District to remit monthly payments on the first day of each month. The lease payment was fixed for the first five years at \$78,500 per year. At the end of the first five years, the lease rental payments increase by five percent to \$82,425 per year and will remain fixed through the tenth year. At the end of the tenth year, the lease rental payments increase by five percent to \$86,526 per year and will remain fixed through the fifteenth year. At the end of the fifteenth year, the lease rental payments increase by five percent to \$90,874 per year and will remain fixed through the conclusion of the original lease. Total payments required to fulfill this lease, as of December 31, 2000, are \$955,828.

During 1993, an amendment was attached to the above lease agreement. Construction was performed on the Health building to provide additional office space for the WIC division. The additional lease was effective July 21, 1993, and terminates October 31, 2011. The lease requires the District to remit monthly payments of \$341. At the end of the first five years, the lease rental payments increase by five percent and will remain fixed through the tenth year. At the end of the tenth year, the lease rental payments increase by five percent and will remain fixed through the fifteenth year. At the end of the fifteenth year, the lease rental payments increase by five percent and will remain fixed through the conclusion of the original lease. Total payments required to fulfill this lease, as of December 31, 2000, are \$48,170.

The District is a party to a one year lease for rental of office space for its Family Planning Division. This lease was effective October 1, 2000 and terminates on September 30, 2001. This lease requires the District to remit monthly payments of \$2,069. Total payments required to fulfill this lease, as of December 31, 2000, are \$16,552.

The District is a party to a five year lease for a copier. This lease was effective in May of 1998 and terminates in April of 2003. This lease requires the District to remit monthly payments of \$236. Total payments required to fulfill this lease, as of December 31, 2000, are \$6,837.

5. RISK MANAGEMENT

The General Health District is exposed to various risks of loss related to torts, theft or damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. During the audit period, the District contracted with several companies for various types of insurance as follows:

**GENERAL HEALTH DISTRICT
ALLEN COUNTY**

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

5. RISK MANAGEMENT (Continued)

Company	Type of Coverage	Maximum	Deductible
Indiana Insurance Company	Business Personal Property (90% co-insurance)	\$ 342,933	\$ 250
	Extra Expense	50,000	0
	Commercial Crime	20,000	0
	Electronic Data Processing	101,000	250
	Liability/Uninsured Motorists	1,000,000	250
Public Entities Pool of Ohio	Legal Liability	2,000,000	1,000
	Medical Expense		
	Real Property		
	Personal Property		
	Employee Benefits Liability		
CNA Insurance Company	Wrongful Acts		
	Commercial Crime Coverage	20,000/emp	0
	Dishonesty	2,500/emp	0

A. Self Insurance

The District is also self insured for employee health insurance. Interfund rates are charged based on claims approved by the claims administrator. The Self Insurance Fund cash as of December 31 follows:

	2000	1999
Cash	\$ <u>1,330</u>	\$ <u>30,589</u>

6. 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. However, based on prior experience, management believes such refunds, if any, would not be material.

**GENERAL HEALTH DISTRICT
ALLEN COUNTY**

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

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Project Number	Disbursements
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Health:</i>			
Breast and Cervical Cancer Grant	93.919	FY01 AE392	\$24,249
	93.919	FY00 AE392	<u>\$92,154</u>
Subtotal			116,403
Preventive Health and Health Services Block Grant			
Preventive Health and Health Services Grant	93.991	FY00 BP387	17,989
Cardiovascular Disease Grant	93.991	FY00 AH387	33,847
Nutrition Grant	93.991	FY00 BI387	<u>18,677</u>
Subtotal			70,513
Tobacco Prevention Project			
	93.283	FY01 CJ01	20,242
	93.283	FY00 CJ392	<u>28,644</u>
Subtotal			48,886
Maternal and Child Health Services Block Grant			
	93.994	FY01 A101	39,184
	93.994	FY00 AI320	<u>167,677</u>
Subtotal			206,861
Immunization Action Plan Grant	93.268	FY00 AZ392	35,006
<i>Passed Through Portsmouth City Health Department:</i>			
AIDS Prevention Grant	93.940	FY01 260-0	21,792
	93.940	FY00 260-0	<u>24,831</u>
Subtotal			<u>46,623</u>
Total U.S. Department of Health and Human Services			<u>524,292</u>
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Health:</i>			
Special Supplement Food Program for Women, Infants, and Children (WIC)	10.557	FY01 CL01	69,012
	10.557	FY00 CL389	<u>276,823</u>
Total U.S. Department of Agriculture			<u>345,835</u>
Total Federal Awards Expenditures			<u><u>\$870,127</u></u>

See accompanying notes to the Schedule of Federal Awards Expenditures

**GENERAL HEALTH DISTRICT
ALLEN COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of federal awards expenditures is a summary of the activity of the District's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B - MATCHING REQUIREMENTS

Certain federal programs require the District to 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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STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

One First National Plaza
130 West Second Street
Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

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

General Health District
Allen County
P.O. Box 1503
219 East Market Street
Lima, Ohio 45801

To Members of the Board:

We have audited the financial statements of the General Health District, Allen County, (the District) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 22, 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated June 22, 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated June 22, 2001.

General Health District
Allen 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 management, Board Members, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

June 22, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

One First National Plaza
130 West Second Street
Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

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

General Health District
Allen County
P.O. Box 1503
219 East Market Street
Lima, Ohio 45801

To Members of the Board:

Compliance

We have audited the compliance of the General Health District, Allen County, (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 each of its major federal programs for the year ended December 31, 2000. The District's major federal programs are 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 each of its major federal programs 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 each of its major federal programs 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.

**Internal Control Over Compliance
(Continued)**

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 management, Board Members, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

June 22, 2001

**GENERAL HEALTH DISTRICT
ALLEN COUNTY**

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

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Special Supplement Food Program for Women, Infants, and Children Grant CFDA #10.557 Breast and Cervical Cancer Grant CFDA # 93.919
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: > all remaining programs
(d)(1)(ix)	Low Risk Auditee?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

**GENERAL HEALTH DISTRICT
ALLEN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2000**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-60202-001	Noncompliance - ORC 3733.04	Yes	
1999-60202-002	Noncompliance - ORC 3717.45(A)	Yes	
1999-60202-003	Material Weakness - Self - Insurance	Yes	



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

ALLEN COUNTY GENERAL HEALTH DISTRICT

ALLEN 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**