



**COMBINED HEALTH DISTRICT
GREENE COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**COMBINED HEALTH DISTRICT
GREENE 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 and Fiduciary 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

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REPORT OF INDEPENDENT ACCOUNTANTS

Combined Health District
Greene County
360 Wilson Drive
P.O. Box 250
Xenia, Ohio 45385

To the Board of Health:

We have audited the accompanying financial statements of the Greene County Combined Health District, Greene County, (the Health District) as of and for the year ended December 31, 2000. These financial statements are the responsibility of the Health 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 described Note 1, the Health 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 Greene County Combined Health District, Greene 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 July 18, 2001 on our consideration of the Health District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

We have audited the financial statements of the Greene County Health District as of and for the year ended December 31, 2000, and have issued our report dated July 18, 2001. Our report was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 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 finance committee, management, Board of Health and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

July 18, 2001

**COMBINED HEALTH DISTRICT
GREENE COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>(Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Expendable Trust</u>	<u>Total</u>
Cash receipts:				
Federal Grants		\$648,913		\$648,913
State Funds	\$125,773	52,372		178,145
Local Grants		30,000		30,000
Subdivision Fees	121,970			121,970
Tax Levies	660,890			660,890
Licenses, permits and fees	106,129	870,531		976,660
Contractual Services	233,658			233,658
Other Receipts	8,496	111,172		119,668
Total cash receipts	<u>1,256,916</u>	<u>1,712,988</u>		<u>2,969,904</u>
Cash disbursements:				
Remittance State		21,800		21,800
Salaries	480,243	1,535,436		2,015,679
Supplies	29,758	113,455	\$988	144,201
Equipment	4,914	18,436		23,350
Contracts - Services		11,781		11,781
Contracts - Repairs	51,600	7,644		59,244
Rentals/Leases	10,753			10,753
Travel and Expenses	15,150	31,533		46,683
Advertising & Printing	6,908			6,908
P.E.R.S.	54,141	184,283		238,424
Workers Comp.	1,737	8,289		10,026
Utilities		8,432		8,432
Insurance		6,103		6,103
Other Expenses	83,781	317,452	228	401,461
Total disbursements	<u>738,985</u>	<u>2,264,644</u>	<u>1,216</u>	<u>3,004,845</u>
Total receipts over/(under) disbursements	<u>517,931</u>	<u>(551,656)</u>	<u>(1,216)</u>	<u>(34,941)</u>
Other financing receipts/(disbursements):				
Advances-in	117,934	255,357		373,291
Transfers-in		380,508		380,508
Transfers-out	(380,508)			(380,508)
Advances-out	(255,357)	(117,934)		(373,291)
Total other financing receipts/(disbursements)	<u>(517,931)</u>	<u>517,931</u>		
Excess of cash receipts and other financing receipts over/(under) cash disbursements and other financing disbursements		(33,725)	(1,216)	(34,941)
Fund cash balances January 1	<u>0</u>	<u>1,213,246</u>	<u>7,884</u>	<u>1,221,130</u>
Fund cash balances, December 31	<u>\$0</u>	<u>\$1,179,521</u>	<u>\$6,668</u>	<u>\$1,186,189</u>
Reserve for encumbrances, December 31	<u>\$0</u>	<u>\$38,027</u>	<u>\$0</u>	<u>\$38,027</u>

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

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**COMBINED HEALTH DISTRICT
GREENE 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 Combined Health District of Greene County (the Health District) operates pursuant to Section 3709.07 of the Ohio Revised Code. It is responsible for health services in all of Greene County, including cities and villages, and townships. The Health District operates under the direction of a thirteen-member Board of Health.

The Greene County Commissioners are the taxing authority for the Health District. The Greene County Auditor and Greene County Treasurer are responsible for fiscal control of the resources of the Health District. Services provided by the Health District include: prevention and restriction of diseases, sanitation, vital statistics, abatement, removal of nuisances, air pollution control, and alcoholism prevention and treatment.

B. Basis of Accounting

The Greene County Auditor, as fiscal agent for the Health District, prepares its financial statements on a basis of accounting prescribed or permitted by the Auditor of State which is similar to the cash receipts and cash disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when the 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. Investments and Inactive Funds

In accordance with the Ohio Revised Code, the Health District's cash is held and invested by the Greene County Treasurer, who acts as custodian for Health District monies. The Health District's assets are held in the County's cash and investment pool, and are valued at the Treasurer's reported carrying amount. All interest earned is required by Ohio law to be credited to the General Fund of the County.

D. Fund Accounting

The Greene County Auditor, as fiscal agent for the Health District, maintains its accounting records in accordance with the principles of "fund" accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity which stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

1. Governmental Funds

General Fund

The Board of Health Fund is the general operating fund of the Combined Health District. It is used to account for all financial resources, except those required to be accounted for in another fund.

**COMBINED HEALTH DISTRICT
GREENE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Revenue Funds

To account for the proceeds of the specific revenue sources (other than trusts) that are legally restricted to expenditure for specific purposes.

Environmental Plumbing Inspection Fund

This fund is used to account for revenues collected and expenditures made relating to plumbing permits and inspections.

Public Clinic Health Services Fund

This fund is used to account for revenues collected and expenditures made relating to the clinic services provided.

C.F.H.S. Grant Fund

This fund receives federal funds and charges fees to provide child and family health services.

2. Fiduciary Funds

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

E. Budgetary Process

1. Budget

An itemized appropriation measure is required to be adopted by the Board of Health on or before April 20. This appropriation measure, together with an estimate, in itemized form, of the several sources of revenue available to the Health District is certified to the Greene County Auditor, as Secretary of the County Budget Commission and by her submitted to the County Budget Commission for their approval and/or possible changes.

**COMBINED HEALTH DISTRICT
GREENE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Estimated Resources

The Greene County Budget Commission certifies its actions to the Health District by September 1. As part of this certification, the Health 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 unencumbered balances from the preceding year. Prior to December 31, the Health District must revise its budget so that the total contemplated expenditures from a fund during the ensuing fiscal year will not exceed the amount stated in the certificate of estimated resources. 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 unencumbered fund balances. However, those fund balances are available for appropriations.

3. Appropriations

A temporary appropriation measure to control cash disbursements may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation measure must be passed by April 1 of each year for the period January 1 to December 31. The appropriation measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources.

4. Encumbrances

The Health District is required to use the encumbrance method of accounting by virtue of Ohio law. 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.

F. Property, Plant, And Equipment

Acquisition 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. 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 Health District.

**COMBINED HEALTH DISTRICT
GREENE COUNTY**

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

2. BUDGETARY ACTIVITY

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

Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$1,374,849	\$1,374,850	\$1
Special Revenue	2,219,699	2,348,853	129,154
Expendable Trust	<u>550</u>	<u>0</u>	<u>(550)</u>
Total	<u>\$3,595,098</u>	<u>\$3,723,703</u>	<u>\$128,605</u>

Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$1,374,849	\$1,374,850	(\$1)
Special Revenue	2,656,602	2,420,605	63,513
Expendable Trust	<u>4,089</u>	<u>2,416</u>	<u>1,673</u>
Total	<u>\$4,035,540</u>	<u>\$3,797,871</u>	<u>\$65,185</u>

3. INSURANCE

The Health District maintains comprehensive insurance coverage with private carriers for real property, building contents and vehicles. Vehicle policies include liability coverage for bodily injury and property damage. Real Property is coinsured at 100%.

4. RETIREMENT SYSTEM

Health District officials and full-time 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 post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, members of PERS contributed 8.5% of their gross salaries. The Health District contributed an amount equal to 13.55% of participants' gross salaries for 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.

5. COMPLIANCE

The Health District did not comply with Ohio Revised Code Section 5705.41(D) regarding certifying the availability of appropriations prior to the commitment being entered into.

**COMBINED HEALTH DISTRICT
GREENE COUNTY**

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

FEDERAL GRANTOR <i>Pass-Through Grantor</i> <u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity's Number</u>	<u>Disbursements</u>
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Health:</i>			
Special Supplemental Food Program Women, Infants and Children	10.557	29-1-01-F-CL	<u>\$315,794</u>
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY			
<i>Passed Through Ohio Department of Health:</i>			
Indoor Radon	66.032	29-1-01-P-BA-392	<u>12,229</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Human Services</i>			
Medicaid Assistance Program	93.778		40,901
<i>Passed Through Ohio Department of Health:</i>			
Preventative Health	93.991	429-Q	55,633
Maternal and Child Health Services Block Grant	93.994	29-1-01-F-CR	21,000
		29-1-01-F-AI	<u>153,737</u>
Total Maternal and Child Health Services Block Grant			<u>174,737</u>
Total Department of Health and Human Services			<u>271,271</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY			
<i>Passed Through Ohio Department of Public Safety:</i>			
Public Assistance Grants	83.544	1343	<u>3,746</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Public Safety:</i>			
Highway Safety Program Safe Communities Program	20.600	0674.0	<u>38,467</u>
Total Expenditures of Federal Awards			<u><u>\$641,507</u></u>

See Accompanying Notes to Schedule of Federal Awards Expenditures

**COMBINED HEALTH DISTRICT
GREENE COUNTY**

**NOTES TO 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 Health District's federal award programs. The Schedule has been prepared on the cash basis of accounting.

NOTE B -- MATCHING REQUIREMENTS

Certain federal programs require that the Health District contribute non-federal funds (matching funds) to support the federally-funded programs. The Health 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***

Combined Health District
Greene County
360 Wilson Drive
P.O. Box 250
Xenia, Ohio 45385

We have audited the financial statements of the Greene County Combined Health District (the Health District) as of and for the year ended December 31, 2000, and have issued our report thereon dated July 18, 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 Health 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 2000-60329-001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Health 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.

Combined Health District
Greene 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 finance committee, management, the Board of Health, 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

July 18, 2001



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**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**

Combined Health District
Greene County
360 Wilson Drive
P.O. Box 250
Xenia, Ohio 45385

To the Board of Health:

Compliance

We have audited the compliance of the Greene County Board of Health (the Health 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 Health 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 Health District's management. Our responsibility is to express an opinion on the Health 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 Health 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 Health District's compliance with those requirements.

In our opinion, the Health 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 Health 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 Health 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 the finance committee, management, the Board of Health, 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

July 18, 2001

**COMBINED HEALTH DISTRICT
GREENE COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
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)?	Yes
(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 Supplemental Food Program Women, Infants and Children (CFDA # 10.557)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

Certification of Expenditure

Ohio Rev. Code § 5705.41 (D), states, no orders or contracts involving the expenditure of money is to be made unless there is attached there to a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

This section code provides the following exception to this requirement:

If no certificate is issued at the time the contract or order is presented, the fiscal officer may execute a then and now certificate that states that there was, at the time of the making of such contract or order, and at the time of the execution of such certificate, a sufficient sum appropriated for the purpose of such contract and in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances. If the amount involved is greater than one thousand dollars, the taxing authority must authorize the drawing of a warrant with a resolution or ordinance within thirty days from execution of the then and now.

Sixteen percent of the items tested were not certified prior to the obligation being incurred. This could result in the Health District's expenditures exceeding amounts appropriated at the legal level of control or result in unauthorized obligations being incurred.

To provide for compliance with the above referenced Section of Code and to prevent expenditures from exceeding appropriations, the Health District should obtain the required certification of the availability of funds, for all Health District funds, prior to a liability being incurred.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.



STATE OF OHIO
OFFICE OF THE AUDITOR

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GREENE COUNTY COMBINED HEALTH DISTRICT

GREENE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 21, 2001**