



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

---

**STATE OF OHIO**



LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Report of Independent Accountants .....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2001 .....	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 Major Federal Programs and Internal Control Over Compliance in Accordance with <i>OMB Circular A-133</i> .....	13
Schedule of Findings and Questioned Costs.....	15
Schedule of Prior Audit Findings.....	16

**This page intentionally left blank.**



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One Government Center  
Suite 1420  
Toledo, Ohio 43604-2246  
Telephone 419-245-2811  
800-443-9276  
Facsimile 419-245-2484  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS

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

To Members of the Board:

We have audited the accompanying financial statements of the Lucas County Regional Combined Health District (the District) as of and for the year ended December 31, 2001. The financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the District prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the District as of December 31, 2001, 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 July 25, 2002, 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.

We performed our audit to form an opinion on the financial statements of the District, taken as a whole. The accompanying schedule of federal awards expenditures is presented for 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. We subjected this information to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, the Board, federal awarding agencies, pass-through entities 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.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

**Jim Petro**  
Auditor of State

July 25, 2002

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

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Intergovernmental	\$182,307	\$3,561,597	\$3,743,904
Licenses and Permits	64,710	884,010	948,720
Charges for Services	1,006,348	394,785	1,401,133
Contractual services	2,971,940		2,971,940
Other receipts	13,485	18,270	31,755
	<u>4,238,790</u>	<u>4,858,662</u>	<u>9,097,452</u>
<b>Cash Disbursements:</b>			
Salaries	2,104,908	2,317,406	4,422,314
Supplies	57,154	29,485	86,639
Drugs & Chemicals	405,296	58,457	463,753
Office Equipment	33,609	24,807	58,416
Equipment Lease	18,674	3,945	22,619
Contract Services	299,914	1,317,086	1,617,000
Contract Utilities	2,105		2,105
Contract Services Temp	36,310	59,279	95,589
Training	61,241	51,152	112,393
Advertising and printing	17,645	442,023	459,668
Other Telephone	74,737	16,673	91,410
FICA	21,680	25,110	46,790
Worker's compensation	2,587	2,177	4,764
Public Employee's Retirement	257,904	266,702	524,606
Liability Insurance	25,206		25,206
Insurance	288,882	314,266	603,148
Other	109,179	159,279	268,458
	<u>3,817,031</u>	<u>5,087,847</u>	<u>8,904,878</u>
Total Receipts Over/(Under) Disbursements	<u>421,759</u>	<u>(229,185)</u>	<u>192,574</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Transfers-In		515,879	515,879
Transfers-Out	(515,879)		(515,879)
	<u>(515,879)</u>	<u>515,879</u>	
Total Other Financing Receipts/(Disbursements)			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(94,120)	286,694	192,574
Fund Cash Balances January 1, as Restated	<u>129,026</u>	<u>182,204</u>	<u>311,230</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$34,906</u></b>	<b><u>\$468,898</u></b>	<b><u>\$503,804</u></b>
Reserves for Encumbrances, December 31	<u>\$84,588</u>	<u>\$153,797</u>	<u>\$238,385</u>

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

**This page intentionally left blank**



**LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

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

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

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

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

**B. Basis of Accounting**

The 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).

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

**C. Cash**

As required by the Ohio Revised Code, the Lucas County Treasurer is custodian for the District's cash. The District's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount.

**D. Fund Accounting**

The District uses fund accounting to segregate cash that is restricted as to use. The District classifies its funds into the following types:

**LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001  
(Continued)**

**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.

**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:

*Women, Infants and Children (WIC) Fund* - This is a Federal grant fund used to account for the Special Supplemental Nutrition Program, and referrals to health care for low-income persons during critical periods of growth and development.

**E. Budgetary Process**

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

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function level of control, and appropriations may not exceed estimated resources. The Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure and amendments thereto. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2001 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. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused vacation and sick leave. Unpaid vacation and sick leave are not reflected as a liability under District's basis of accounting.

**LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001  
(Continued)**

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Lucas County Auditor acts as the fiscal officer and the Lucas County Treasurer acts as the custodian of the monies of the District. Lucas County maintains cash and investments pool used by all funds of the county and includes custodial funds for which the County Treasurer is custodian. At December 31, 2001, the District's carrying amount was \$503,804 and the amount on deposit with the Lucas County Treasurer was \$503,804.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ended December 31, 2001 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$5,537,542	\$4,238,790	(\$1,298,752)
Special Revenue	5,715,073	5,374,541	(340,532)
Total	\$11,252,615	\$9,613,331	(\$1,639,284)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,336,412	\$4,417,498	(\$81,086)
Special Revenue	6,269,959	5,241,644	1,028,315
Total	\$10,606,371	\$9,659,142	\$947,229

**4. INTERGOVERNMENTAL FUNDING**

The County apportions the excess of the District's appropriations over other estimated receipts among the townships and municipalities composing the District, based on their taxable property valuations. The County withholds the apportioned excess from property tax settlements and distributes it to the District. These amounts are shown as Contract Services in the financial statements.

**5. RETIREMENT SYSTEM**

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 2001, PERS members contributed 8.5% of their gross salaries. The District has paid all contributions required through December 31, 2001.

**LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001  
(Continued)**

**6. RISK MANAGEMENT**

**Commercial Insurance**

The District has obtained commercial insurance for the following risks:

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

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

**7. CONTINGENT LIABILITIES**

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material

**8. RESTATEMENT OF PRIOR YEAR FUND BALANCE**

To provide a more accurate representation of fund classification, the District reclassified the following funds: Fund 721 – TB/Control Communicable Disease from Special Revenue Fund Type to General Fund and Fund 726 – Food Establishment from General Fund to Special Revenue Fund Type. This change had the following effect on the fund balance as it was previously reported as of December 31, 2000.

	General Fund	Special Revenue Fund
Fund Balance as Previously Reported	\$117,116	\$194,114
Restatement of Special Revenue Fund	13,348	(13,348)
Restatement of General Fund	(1,438)	1,438
Restatement January 1, 2001	\$129,026	\$182,204

**LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDING DECEMBER 31, 2001**

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> Program Title/Fund Number Location	Pass Through Entity Number	Federal CFDA Number	Federal Disbursements
<b>UNITED STATES DEPARTMENT OF AGRICULTURE:</b>			
<i>Passed Through the Ohio Department of Health:</i>			
Special Supplemental Nutrition Program for Women, Infants and Children (724)	48-1-03-F-CL-389	10.557	<u>\$1,414,324</u>
Total United States Department of Agriculture			<u>1,414,324</u>
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS):</b>			
<i>Passed Through the Ohio Department of Health:</i>			
Acquired Immunodeficiency Syndrome (AIDS) Activity	48-1-03-P-CK-392	93.118	40,230
Childhood Lead Poisoning Prevention Program (704)	48-1-03-F-BD-392	93.197	49,173
Immunization Grants (705)	48-1-03-P-AZ-392	93.268	157,438
HIV Care Formula Grants (138 & 738)	48-1-03-F-BV-392	93.917	42,635
HIV Prevention Activities Health Department Based (137)	48-1-03-P-AS-392	93.940	262,029
Preventative Health and Health Services Block Grant (707)	48-1-03-P-BI-387 48-1-03-P-BP-387 48-1-03-P-BN-387	93.991	87,902
Maternal and Child Health Services Block Grant (714 & 716)	48-1-03-F-AJ-320 48-1-03-F-AI-320	93.994	648,242
Preventative Health Services Sexually Transmitted Diseases Control Grant (719)	48-1-03-P-BX-392	93.977	<u>21,634</u>
Total Ohio Department of Health			1,309,283
<i>Passed Through the Ohio Department of Aging:</i>			
<i>Passed Through the Area Office on Aging of Northwest Ohio, Inc.:</i>			
Special Programs for the Aging Title III, Part F (145)	n/a	93.043	<u>40,289</u>
Total Ohio Department of Aging			<u>40,289</u>
Total United States Department of Health and Human Services			<u>1,349,572</u>
<b>TOTAL - FEDERAL ASSISTANCE</b>			<u><b>\$2,763,896</b></u>

*The accompanying notes are an integral part of this schedule.*

**LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT**  
**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES**  
**DECEMBER 31, 2001**

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the District's federal award programs. The schedule has been prepared on the basis of accounting as described in Note 1 of the financial statements.

**NOTE B – MATCHING REQUIREMENTS**

Certain Federal programs require that the District contribute non-Federal funds (matching funds) to support the Federally-funded programs. The District has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.



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

One Government Center  
Suite 1420  
Toledo, Ohio 43604-2246  
Telephone 419-245-2811  
800-443-9276  
Facsimile 419-245-2484  
www.auditor.state.oh.us

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

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

To Members of the Board:

We have audited the accompanying financial statement of the Lucas County Regional Combined Health District (the District) as of and for the year ended December 31, 2001, and have issued our report thereon dated July 25, 2002. We conducted our audit in accordance with auditing standards generally accepted by 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 is 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 July 25, 2002.

### 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 July 25, 2002.

This report is intended solely for the information and use of the audit committee, management, the Board, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

**Jim Petro**  
Auditor of State

July 25, 2002





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

One Government Center  
Suite 1420  
Toledo, Ohio 43604-2246  
Telephone 419-245-2811  
800-443-9276  
Facsimile 419-245-2484  
www.auditor.state.oh.us

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

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

To Members of the Board:

**Compliance**

We have audited the compliance of the Lucas County Regional Combined Health District (the District) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. 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, 2001.

**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.

Lucas County Regional Combined Health District  
Report of Independent Accountants on Compliance with Requirements  
Applicable to Major Federal Programs and Internal Control Over  
Compliance in Accordance with *OMB Circular A-133*  
Page 2

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 solely for the information and use of the audit committee, management, the Board, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

July 25, 2002

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2001**

**1. SUMMARY OF AUDITOR'S RESULTS**

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

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

None.

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None.

LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT  
LUCAS COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2001

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
2000-60148-001	Review and reconcile its program fund positions	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

**LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT**

**LUCAS COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER 3, 2002**