



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**WOOD COUNTY HEALTH DISTRICT
WOOD COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Wood County Health District
Wood County
1840 East Gypsy Lane Road
Bowling Green, Ohio 43402-9173

To Members of the Board:

We have audited the accompanying financial statements of Wood County Health District (the District) as of and for the year ended December 31, 2001. 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 Wood County Health District as of December 31, 2001, 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 23, 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 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", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

May 23, 2002

**WOOD COUNTY HEALTH DISTRICT
WOOD 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> | | Totals (Memorandum Only) |
|---|--------------------------------|----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | |
| Cash Receipts: | | | |
| Federal awards | \$230,397 | \$287,680 | \$518,077 |
| Intergovernmental | 410,969 | 160,627 | 571,596 |
| Levies | | 825,348 | 825,348 |
| Fees | 209,522 | 320,662 | 530,184 |
| Licenses | | 208,957 | 208,957 |
| Other receipts | 54,418 | 22,282 | 76,700 |
| | <u>905,306</u> | <u>1,825,556</u> | <u>2,730,862</u> |
| Total Cash Receipts | | | |
| | <u>905,306</u> | <u>1,825,556</u> | <u>2,730,862</u> |
| Cash Disbursements: | | | |
| Salaries | 612,612 | 753,571 | 1,366,183 |
| Supplies | 101,967 | 18,716 | 120,683 |
| Remittances to State | 23,053 | 113,910 | 136,963 |
| Equipment | 1,628 | 1,365 | 2,993 |
| Contracts - Services | 143,596 | 34,733 | 178,329 |
| Rentals | 100,385 | | 100,385 |
| Travel | 25,310 | 41,498 | 66,808 |
| Advertising and printing | 15,341 | 6,798 | 22,139 |
| Public employee's retirement | 84,370 | 107,335 | 191,705 |
| Worker's compensation | 11,315 | 14,520 | 25,835 |
| Medicare | 7,648 | 9,009 | 16,657 |
| Insurance | 96,431 | 110,751 | 207,182 |
| Other | 81,918 | 57,214 | 139,132 |
| | <u>1,305,574</u> | <u>1,269,420</u> | <u>2,574,994</u> |
| Total Disbursements | | | |
| | <u>1,305,574</u> | <u>1,269,420</u> | <u>2,574,994</u> |
| Total Receipts Over/(Under) Disbursements | <u>(400,268)</u> | <u>556,136</u> | <u>155,868</u> |
| Other Financing Receipts/(Disbursements): | | | |
| Transfers-In | 422,500 | 216,751 | 639,251 |
| Transfers-Out | | (639,251) | (639,251) |
| | <u>422,500</u> | <u>(422,500)</u> | |
| Total Other Financing Receipts/(Disbursements) | | | |
| | <u>422,500</u> | <u>(422,500)</u> | |
| Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements | <u>22,232</u> | <u>133,636</u> | <u>155,868</u> |
| Fund Cash Balances, January 1 | <u>62,839</u> | <u>564,307</u> | <u>627,146</u> |
| Fund Cash Balances, December 31 | <u><u>\$85,071</u></u> | <u><u>\$697,943</u></u> | <u><u>\$783,014</u></u> |

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

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**WOOD COUNTY HEALTH DISTRICT
WOOD COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Wood County 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 operates under the control of an eleven-member board made up of members from various cities, townships and villages of Wood County and a Health Commissioner. The District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services and issues health-related licenses and permits. By statute, the County Auditor of Wood County is the fiscal agent responsible for fiscal control of the District's funds and financial report preparation.

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

B. Basis of Accounting

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

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

C. Cash and Investments

As required by Ohio Revised Code, the 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 and investments that are restricted as to use. The District classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those 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:

**WOOD COUNTY HEALTH DISTRICT
WOOD COUNTY**

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

Women, Infants and Children (WIC) Fund - This is a Federal grant fund used to account for the Special Supplemental Nutrition Program.

Child Health Prenatal (CFHS) Fund - This fund receives fees for Maternal and Child Health Services and is used for prenatal and infant care.

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 or object 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. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1.

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2001 budgetary activity appears in Note 2.

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 leave. Unpaid leave is not reflected as a liability under District's basis of accounting.

2. BUDGETARY ACTIVITY

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

**WOOD COUNTY HEALTH DISTRICT
WOOD COUNTY**

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

2001 Budgeted vs. Actual Receipts

| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
|-----------------|----------------------|--------------------|-----------------|
| General | \$1,358,000 | \$1,327,806 | (\$30,194) |
| Special Revenue | 1,995,443 | 2,042,307 | 46,864 |
| Total | <u>\$3,353,443</u> | <u>\$3,370,113</u> | <u>\$16,670</u> |

2001 Budgeted vs. Actual Budgetary Basis Expenditures

| Fund Type | Budgeted Expenditures | Actual Expenditures | Variance |
|-----------------|--------------------------|------------------------|------------------|
| General | \$1,339,330 | \$1,305,574 | \$33,756 |
| Special Revenue | 2,080,955 | 1,908,671 | 172,284 |
| Total | <u>\$3,420,285</u> | <u>\$3,214,245</u> | <u>\$206,040</u> |

3. 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 included in intergovernmental receipts in the financial statements.

4. PROPERTY TAXES

Taxes within the ten-mill limitation are insufficient, so the District certified the fact of this insufficiency to the Wood County Commissioners. The Wood County Commissioners are considered a special taxing authority for such special levy outside the ten-mill limitation and levied a 0.5 mill levy tax in excess of such ten-mill limitation in order to provide the District with sufficient funds to carry out their health program.

5. RETIREMENT SYSTEM

The District's 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 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 contributed an amount equal to 8.13% of participants' gross salaries through December 31, 2001. The District has paid all contributions required through December 31, 2001.

**WOOD COUNTY HEALTH DISTRICT
WOOD COUNTY**

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

6. RISK MANAGEMENT

Commercial Insurance

The District has building structure insurance through Wood County.

The District has obtained commercial insurance for the following risks:

- Comprehensive property; and
- Errors and omissions.

Risk Pool Membership

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 policy. The Pool may make supplemental assessments if the experience of the overall pool is unfavorable. The Pool covers the following risks:

- General liability

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

| | 2000 | 1999 |
|-----------------------|--------------|--------------|
| Cash and investments | \$18,687,743 | \$16,413,611 |
| Actuarial liabilities | \$7,996,596 | \$6,916,414 |

Health Insurance

The District employees are covered under Wood County's health insurance plan.

7. AGREEMENT WITH WOOD COUNTY

The Wood County Health District has a commitment to the Wood County Commissioners in the amount of \$1,919,710. The payments to the Wood County Commissioners are to be used toward the retirement of debt issued by the Wood County Commissioners for the construction of the new Health Department building.

Annual Payments are as follows:

| Year Ending December 31 | Principal | Interest | Total |
|-------------------------|-------------|-----------|-------------|
| 2002 | \$40,000 | \$63,775 | \$103,775 |
| 2003 | 40,000 | 61,895 | 101,895 |
| 2004 | 40,000 | 59,955 | 99,955 |
| 2005 | 45,000 | 57,955 | 102,955 |
| 2006 | 45,000 | 55,638 | 100,638 |
| 2007-2020 | 970,000 | 440,492 | 1,410,492 |
| Total | \$1,180,000 | \$739,710 | \$1,919,710 |

**WOOD COUNTY HEALTH DISTRICT
WOOD COUNTY**

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

| FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title | Pass Through Entity Number | Federal CFDA Number | Disbursements |
|--|---------------------------------------|---------------------------|---|
| U.S. DEPARTMENT OF AGRICULTURE | | | |
| <i>Passed Through Ohio Department of Health:</i> | | | |
| Special Supplemental Food Program for Women, Infants, and Children | 87-1-001-1-CL01 87-1-001-1-CL02 | 10.557 | \$156,231 <u>38,888</u> |
| Total U.S. Department of Agriculture | | | <u>195,119</u> |
| U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY | | | |
| <i>Passed Through Ohio Department of Health:</i> | | | |
| State Indoor Radon Grants | 87-1-01-PBA01 87-1-01-PBA02 | 66.032 | 22,554 <u>3,450</u> |
| Total U.S. Department of Environmental Protection Agency | | | <u>26,004</u> |
| U.S. DEPARTMENT OF EDUCATION | | | |
| <i>Passed Through Ohio Department of Health:</i> | | | |
| Special Education Grants for Infants and Families with Disabilities | FAN392-00 87-1-01-FAN01 | 84.181 | 6,466 <u>79,650</u> |
| Total U.S. Department of Education | | | <u>86,116</u> |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| <i>Passed Through Ohio Department of Health:</i> | | | |
| Immunization Grants | 87-1-01-2AZ01 | 93.268 | 24,000 |
| Health Alert Network Prevention Grant Program | 87-1-01-PDT392-01 87-1-01-2DT01-01 | 93.283 | 70,524 <u>15,032</u> 85,556 |
| Maternal and Child Health Services Block Grant | 87-1-01-FAI01 87-1-01-FAI02 | 93.994 | 91,119 <u>39,179</u> <u>130,298</u> |
| Total U.S. Department of Health and Human Services | | | <u>239,854</u> |
| Total | | | <u>\$547,093</u> |

The accompanying notes are an integral part of this schedule.

**WOOD COUNTY HEALTH DISTRICT
WOOD COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2001**

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 - SUBRECIPIENTS

The Health District passes-through certain Federal assistance received from U.S. Department of Education for Special Education Grants for Infants and Families with Disabilities to other governments or not-for-profit agencies (subrecipients). As described in Note A, the Health District records expenditures of Federal awards to subrecipients when paid in cash

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the Health District is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C - 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**

Wood County Health District
Wood County
1840 East Gypsy Lane Road
Bowling Green, Ohio 43402-9173

To Members of the Board:

We have audited the accompanying financial statements of Wood County Health District (the District) as of and for the year ended December 31, 2001, and have issued our report thereon dated May 23, 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 a certain immaterial instance of noncompliance that we have reported to management of the District in a separate letter dated May 23, 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 a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the District in a separate letter dated May 23, 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

May 23, 2002



STATE OF OHIO
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**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**

Wood County Health District
Wood County
1840 East Gypsy Lane Road
Bowling Green, Ohio 43402-9173

To Members of the Board:

Compliance

We have audited the compliance of Wood County 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 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 the major federal program 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 its major federal program 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.

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. However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the District in a separate letter dated May 23, 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.

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Jim Petro
Auditor of State

May 23, 2002

**WOOD COUNTY HEALTH DISTRICT
WOOD COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2001**

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 noncompliance 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 Supplemental Food program for Women, Infants, and Children (WIC) 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**

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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WOOD COUNTY HEALTH DISTRICT

WOOD 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 25, 2002**