



**Auditor of State  
Betty Montgomery**



**TUSCARAWAS COUNTY GENERAL HEALTH DISTRICT  
TUSCARAWAS COUNTY**

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

General Health District  
Tuscarawas County  
897 East Iron Avenue  
PO Box 443  
Dover, Ohio 44622

To the Executive Director and District Board of Health:

We have audited the accompanying financial statement of the General Health District, Tuscarawas County, Ohio, (the District) as of and for the year ended December 31, 2003. This financial statement is the responsibility of the District's management. Our responsibility is to express an opinion on this financial statement 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 statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 statement 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 statement referred to above presents fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the General Health District as of December 31, 2003, 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 August 13, 2004 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.

The accompanying Schedule of Receipts and Expenditures of Federal Awards 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.

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This report is intended solely for the information and use of the audit committee, management, the District Board of Health, federal awarding agencies and 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

August 13, 2004

**GENERAL HEALTH DISTRICT  
TUSCARAWAS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$816,936			\$816,936
Contracts		\$113,390		113,390
Intergovernmental	319,001	1,278,934	\$25,000	1,622,935
Charges for Services	275,278	118,515		393,793
Fees, Licenses and Permits		341,441		341,441
Other	109,767	52,582		162,349
<b>Total Cash Receipts</b>	<b>1,520,982</b>	<b>1,904,862</b>	<b>25,000</b>	<b>3,450,844</b>
<b>Cash Disbursements:</b>				
Current:				
Personnel	878,417	1,299,262		2,177,679
Travel / Conferences	8,540	23,014		31,554
Supplies	115,059	93,022		208,081
Equipment	8,039	70,748		78,787
Rentals	330	28,102		28,432
Contract Services	181,958	327,863		509,821
Remittance to State of Ohio	22,278	78,959		101,237
Other	13,432	62,575		76,007
Capital Improvement			21,901	21,901
<b>Total Cash Disbursements</b>	<b>1,228,053</b>	<b>1,983,545</b>	<b>21,901</b>	<b>3,233,499</b>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<b>292,929</b>	<b>(78,683)</b>	<b>3,099</b>	<b>217,345</b>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In		49,038		49,038
Advances-In		14,857		14,857
Transfers-Out	(49,038)			(49,038)
Advances-Out	(14,857)			(14,857)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(63,895)</b>	<b>63,895</b>	<b>0</b>	<b>0</b>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	229,034	(14,788)	3,099	217,345
Fund Cash Balances, January 1	200,734	509,983	53,887	764,604
<b>Fund Cash Balances, December 31</b>	<b>\$429,768</b>	<b>\$495,195</b>	<b>\$56,986</b>	<b>\$981,949</b>
Reserves for Encumbrances, December 31	\$23,214	\$29,182	\$10,717	\$63,113

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

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**GENERAL HEALTH DISTRICT  
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The General Health District, Tuscarawas County, (the District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is directed by a seven-member Board and an appointed Health Commissioner and Executive Director. The District's services include referrals to the Bureau of Crippled Children Services Program, communicable disease investigations, immunization clinics, tuberculosis screenings, home visits and various licenses and permits including inspections, birth and death certificates and related services.

As health districts are structured in Ohio, the County Auditor and County Treasurer serve as fiscal officer and custodian of funds for the District, respectively. As fiscal officer, the Auditor certifies the availability of cash and appropriations prior to the processing of payments. As the custodian of public funds, the County Treasurer invests District monies held on deposit in the County Treasury.

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

**B. Basis of Accounting**

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

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

**C. Cash**

As required by Ohio Revised Code, the 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.

**GENERAL HEALTH DISTRICT  
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003  
(Continued)**

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

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Funds:

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

*Food Service Fund* - This fund is used to account for food service licenses.

*Solid Waste Grant Fund* - This fund is used to account for permits issued and grants from the Joint Solid Waste District.

**3. Capital Projects Funds**

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Permanent Improvement Fund is the District's only Capital Projects Fund.

**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 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.

**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 2003 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 statement.

**GENERAL HEALTH DISTRICT  
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003  
(Continued)**

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

**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, 2003 follows:

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,425,600	\$1,520,982	\$95,382
Special Revenue	1,933,611	1,968,757	35,146
Capital Projects	25,000	25,000	0
Total	\$3,384,211	\$3,514,739	\$130,528

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,626,334	\$1,315,162	\$311,172
Special Revenue	2,443,566	2,012,727	430,839
Capital Projects	40,000	32,618	7,382
Total	\$4,109,900	\$3,360,507	\$749,393

**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. RETIREMENT SYSTEM**

The District's full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS 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 2003, OPERS members contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% of participants' gross salaries. The District has paid all contributions required through December 31, 2003.

**GENERAL HEALTH DISTRICT  
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003  
(Continued)**

**5. RISK MANAGEMENT**

**Commercial Insurance**

The Tuscarawas County Commissioners and the District maintain comprehensive insurance. The District 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 a private carrier.

**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. 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.

**7. LEASE OBLIGATION**

The District has a capital lease agreement for a copier system. The following is a schedule of the future minimum payments required as of December 31, 2003.

<u>Year</u>	<u>Obligation</u>
2004	\$20,508
2005	<u>15,381</u>
Total	<u>\$35,889</u>

These expenditures are reflected as program expenditures (Contract Services) in the General Fund; Special Revenue Women, Infants, and Children (WIC) Grant Fund; Special Revenue Family Planning Fund; and the Special Revenue Child and Family Health Services Grant Fund.

**8. INSURANCE PURCHASING POOL**

The District participates in a group rating plan for Workers' compensation through Tuscarawas County as established under Ohio Rev. Code Section 4123.29. The District paid \$20,619 to Tuscarawas County to participate in the pool in 2003.

**GENERAL HEALTH DISTRICT  
TUSCARAWAS COUNTY**

**SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Grant Number	Program or Award Amount	Receipts	Expenditures
<b><u>U.S. Department of Agriculture</u></b>					
<i>(Passed through Ohio Department of Health)</i>					
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	79-1-001-1-CL-03 79-1-001-1-CL-04	\$283,986 285,482	\$205,605 79,179	\$215,022 70,228
<b>Total U.S. Department of Agriculture</b>				284,784	285,250
<b><u>U.S. Department of Health and Human Services</u></b>					
<i>(Passed through Ohio Department of Health)</i>					
Centers for Disease & Prevention Investigations and Technical Assistance	93.283	79-1-001-2-BI-03 79-1-001-2-BI-04	116,516 140,518	56,516 68,649	101,122 21,761
Total Centers for Disease & Prevention Investigations and Technical Assistance				125,165	122,883
Maternal & Child Health Services Block Grant to the States (CFHS)	93.994	79-1-001-A1-03 79-1-001-MC-04	65,919 83,294	43,946 20,824	38,026 83,294
Total Maternal & Child Health Services Block Grant (CFHS)				64,770	121,320
Immunization Grants	93.268	79-1-001-2-AZ-03	23,250	23,250	17,052
Family Planning Services	93.217	79-1-001-1-XX-02 79-1-001-1-XX-03	54,709 78,373	4,523 58,379	0 58,379
Total Family Planning Services				62,902	58,379
<i>(Passed through Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties)</i>					
Substance Abuse Prevention and Treatment Block Grant	93.959	N/A N/A	117,751 63,115	117,751 63,115	117,751 63,115
Total Substance Abuse Prevention and Treatment Block Grant				180,866	180,866
Medical Assistance Program - CAFS	93.778	N/A	N/A	53,924	53,924
<b>Total U.S. Department of Health and Human Services</b>				510,877	554,424
<b><u>U.S. Department of Transportation</u></b>					
<i>(Passed through the Ohio Department of Transportation)</i>					
State and Community Highway Safety	20.660	3013.1 4013.0	60,119 60,119	37,910 0	41,760 10,209
<b>Total U.S. Department of Transportation</b>				37,910	51,969
<b>Total</b>				<b>\$833,571</b>	<b>\$891,643</b>

*The Notes to the Schedule of Receipts and Expenditures of Federal Awards are an integral part of this statement.*

**GENERAL HEALTH DISTRICT  
TUSCARAWAS COUNTY**

**NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2003**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Receipts and Expenditures of Federal Awards (the Schedule) summarizes activity of the District's federal award programs. The Schedule has been prepared on the cash basis of accounting.

**NOTE B - ACCOUNTING METHOD FOR EXPENDITURES**

Federal funds were commingled with the local funds for the Substance Abuse Prevention and Treatment Block Grant, Maternal & Child Family Health Services Block Grant and Preventive Health Services Block Grant. It is assumed federal monies are expended first.

The Medicaid billed for 2003 was distributed by the Alcohol, Drug Addiction and Mental Health Services Board (Board). The District has a contract with this Board for 100% reimbursement of the contract rate for services provided to clients.



**Auditor of State  
Betty Montgomery**

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

General Health District  
Tuscarawas County  
897 East Iron Avenue  
PO Box 443  
Dover, Ohio 44622

To the Executive Director and District Board of Health:

We have audited the accompanying financial statement of the General Health District, Tuscarawas County, Ohio, (the District) as of and for the year ended December 31, 2003, and have issued our report thereon dated August 13, 2004. 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 statement is 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 are required to be reported under *Government Auditing Standards*.

**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 August 13, 2004.

This report is intended solely for the information and use of the audit committee, management, the District Board of Health, 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

August 13, 2004





## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO ITS MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

General Health District  
Tuscarawas County  
897 East Iron Avenue  
PO Box 443  
Dover, Ohio 44622

To Executive Director and the District Board of Health:

#### Compliance

We have audited the compliance of the General Health District, Tuscarawas County, Ohio, (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 its major federal program for the year ended December 31, 2003. 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 its 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, 2003.

#### 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.

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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 other matters involving the internal control over compliance that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated August 13, 2004.

This report is intended solely for the information and use of the audit committee, management, the District Board of Health, 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.



**Betty Montgomery**  
Auditor of State

August 13, 2004

**GENERAL HEALTH DISTRICT  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2003**

**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)(iii)	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 Nutrition 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





**Auditor of State  
Betty Montgomery**

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**GENERAL HEALTH DISTRICT**

**TUSCARAWAS 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 28, 2004**