



**Auditor of State  
Betty Montgomery**



**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT  
MONTGOMERY COUNTY**

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Montgomery County Combined Health District  
Reibold Building  
117 South Main Street  
Dayton, Ohio 45422

To the Board of Health:

We have audited the accompanying financial statements of Montgomery County Combined Health District (the District) as of and for the year ended December 31, 2002. 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 and reserves for encumbrances of the District, as of December 31, 2002, 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 22, 2003 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 of Health, 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 22, 2003

**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT  
MONTGOMERY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Levies	\$11,592,668		\$11,592,668
Federal awards		4,150,797	4,150,797
Intergovernmental	1,371,810	1,443,807	2,815,617
Inspection fees	50,502	250	50,752
Permits	531,538	17,735	549,273
Other fees	3,874,027	161,909	4,035,936
Licenses	688,438	722,284	1,410,722
Fines	16,780	43,030	59,810
Contractual services	1,213,544	1,494,368	2,707,912
Other receipts	2,120,686	478	2,121,164
<b>Total Cash Receipts</b>	<b>21,459,993</b>	<b>8,034,658</b>	<b>29,494,651</b>
<b>Cash Disbursements:</b>			
Salaries	11,607,317	5,504,097	17,111,414
Supplies	883,993	254,060	1,138,053
Equipment	800,730	134,193	934,923
Contracts - Repair	114,904	40,746	155,650
Contracts - Services	2,949,374	439,473	3,388,847
Rentals	684,594	267,412	952,006
Travel	191,090	113,667	304,757
Advertising and printing	24,315	21,437	45,752
Public employee's retirement	1,336,874	621,093	1,957,967
Worker's compensation	170,654	13,539	184,193
Unemployment compensation	8,517		8,517
Other	2,232,488	355,045	2,587,533
<b>Total Disbursements</b>	<b>21,004,850</b>	<b>7,764,762</b>	<b>28,769,612</b>
<b>Total Receipts Over Disbursements</b>	<b>455,143</b>	<b>269,896</b>	<b>725,039</b>
<b>Other Financing Receipts/(Disbursements):</b>			
Transfers-In		432,066	432,066
Transfers-Out	(432,066)		(432,066)
Refunds	9,693	4,941	14,634
Reimbursements	118,935	42,985	161,920
Other sources	17,362	1,711	19,073
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(286,076)</b>	<b>481,703</b>	<b>195,627</b>
Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	169,067	751,599	920,666
Fund Cash Balances, January 1 (as Restated - Note 6)	10,731,230	4,428,342	15,159,572
<b>Fund Cash Balances, December 31</b>	<b>\$10,900,297</b>	<b>\$5,179,941</b>	<b>\$16,080,238</b>
Reserves for Encumbrances, December 31	\$1,236,610	\$240,688	\$1,477,298

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

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**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT  
MONTGOMERY COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 2002**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Montgomery County 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 a nine-member Board and a Health Commissioner. The District's services include immunization clinics, inspections, public health nursing services, and issuance of health-related licenses and permits.

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.

**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:

**Food Service Fund** - This fund is used to account for revenues received from the issuance of food service vendor operator license. Activities supported by this fund include the administration and enforcement of Section 3732, Ohio Revised Code, relating to food service operations within the County.

**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT  
MONTGOMERY COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 2002  
(Continued)**

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

**Air Resource Fund** - This fund is used to account for federal and state revenues relating to air pollution control. Activities supported by this fund include the enhancement and betterment of air quality in Montgomery County and the contiguous area.

**Federal Fund** - This fund is used to account for the remaining Federal monies that are legally restricted in any way.

**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 2002 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.

**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT  
MONTGOMERY COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 2002  
(Continued)**

**2. BUDGETARY ACTIVITY**

Budgetary activity for the year ended December 31, 2002 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$20,030,384	\$21,605,983	\$1,575,599
Special Revenue	8,192,063	8,516,361	324,298
Total	\$28,222,447	\$30,122,344	\$1,899,897

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$27,815,272	\$22,673,526	\$5,141,746
Special Revenue	9,542,720	8,005,450	1,537,270
Total	\$37,357,992	\$30,678,976	\$6,679,016

**3. INTERGOVERNMENTAL FUNDING**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the District. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the District.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

**4. 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 2002, PERS members contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% of participants' gross salaries through December 31, 2002. The District has paid all contributions required through December 31, 2002.

**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT  
MONTGOMERY COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 2002  
(Continued)**

**5. RISK MANAGEMENT**

**Commercial Insurance**

The District has obtained commercial insurance for the following risks:

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

**6. PRIOR PERIOD ADJUSTMENTS**

An adjustment was made to the beginning fund balances of the General and Special Revenue Funds to due to Resolution 02-303 approving the return of monies to the General Fund, from the Federal Fund, for 2001 expenses charged to and paid by the General Fund.

<u>Description</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Fund Balance at December 31, 2001 (As Reported)	\$10,358,888	\$4,800,687
Adjustment to Cash	<u>372,342</u>	<u>(372,345)</u>
Fund Balance at January 1, 2002 (As Restated)	<u><u>\$10,731,230</u></u>	<u><u>\$4,428,342</u></u>

**7. CONTINGENT LIABILITIES**

The District is defendant in several lawsuits. Although the outcome of these suits is not presently determinable, counsel believes that the resolution of these matters will not materially adversely affect the District's financial condition.

**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARD EXPENDITURES  
FOR YEAR ENDED DECEMBER 31, 2002**

<b>Federal Grantor / Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>CFDA Number</b>	<b>Disbursements</b>
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>			
<i>(Passed through Ohio Department of Health)</i>			
Special Supplemental Nutrition Program For Women, Infants, and Children	57-1-001-1-CL-02	10.557	\$1,095,866
	57-1-001-1-CL-03		<u>317,021</u>
Total United States Department of Agriculture - Special Supplemental Nutrition Program for Women, Infants, and Children			<u>1,412,887</u>
<b>UNITED STATES ENVIRONMENTAL PROTECTION AGENCY</b>			
<i>(Direct Receipt)</i>			
Air Pollution Control Program Support	A-005264-02-00	66.001	459,405
	A-005264-03-00		<u>64,586</u>
Total Air Pollution Control Program Support			<u>523,991</u>
Surveys, Studies, Investigations, and Special Purpose Grants	PM-985772-01-4	66.606	37,602
	PM-985772-01-6		<u>126,298</u>
Total Surveys, Studies, Investigations, and Special Purpose Grants			<u>163,900</u>
Total United States Environmental Protection Agency			<u>687,891</u>
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>(Passed through Ohio Department of Health)</i>			
Acquired Immunodeficiency Syndrome	57-1-001-2-CK-02	93.118	9,239
	57-1-001-2-CK-03		<u>57,373</u>
Total Acquired Immunodeficiency Syndrome			<u>66,612</u>
Abstinence Education Program	57-1-001-4-CS-02	93.235	21,021
Childhood Immunization Grants	57-1-001-2-AZ-01	93.268	28,362
	57-1-001-2-AZ-02		<u>166,681</u>
Total Childhood Immunization Grants			<u>195,043</u>
Ryan White planning and evaluation	57-1-001-BV-01	93.917	15,809
	57-1-001-BV-02		<u>17,171</u>
Total Ryan White planning and evaluation			<u>32,980</u>
HIV Prevention Activities	57-1-001-2-AS-02	93.940	82,491
	57-1-001-2-AS-03		<u>229,427</u>
Total HIV Prevention Activities			<u>311,918</u>
Maternal and Children Health Services Block Grant	57-1-001-1-DM-02	93.994	77,609
	57-1-001-1-DM-03		<u>23,346</u>
Total Maternal and Children Health Services Block Grant			<u>100,955</u>
Preventive Health Services - Sexually Transmitted Diseases	57-1-001-2-BX-02	93.977	1,040
	57-1-001-2-BX-03		<u>106,657</u>
Total Preventive Health Services - Sexually Transmitted Diseases			<u>107,697</u>
Preventive Health and Health Services	57-1-001-2-ED-01	93.991	3,540
	57-1-001-2-ED-02		<u>78,037</u>
Total Preventive Health and Health Services			<u>81,577</u>
Childhood Lead Poisoning Prevention Project	57-1-001-1-BD-02	93.197	31,796
	57-1-001-1-BD-03		<u>19,494</u>
Total Childhood Lead Poisoning Prevention Project			<u>51,290</u>
Public Health Infrastructure	57-1-001-2-BI-03	93.283	31,264
Safety Net Dental Care	57-1-001-1-E-02	93.944	59,414
<i>(Passed through Montgomery County)</i>			
Block Grants for Prevention and Treatment of Substance	NA	93.959	307,522
			<u>320,375</u>
Total Block Grants for Prevention and Treatment of Substance			<u>627,897</u>
Total United States Department of Health and Human Services			<u>1,687,668</u>
<b>Total Federal Awards Expenditures</b>			<u><u>\$3,788,446</u></u>

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

**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT  
MONTGOMERY COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 2002**

**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 cash basis of accounting.

**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.

**NOTE C - FISCAL ORGANIZATIONS**

The Montgomery County Auditor, as the fiscal agent for the District, receives and records all District revenues and issues warrants for all District expenditures. The books of record are maintained on a basis similar to modified accrual wherein revenue and expenditures are recognized when they become susceptible to accrual, that is, both measurable and available. The books of record are balanced monthly and a reconciliation with the County Auditor's financial reporting system regarding revenue, expenditures, and cash balances is also performed monthly. The District's financial report, which is prepared on a basis similar to modified accrual, was reconciled to the State's Annual Financial Report which is a cash basis statement prepared by the County Auditor. This reconciliation validates using the District's report as a basis for supplemental data, including the Schedule of Federal Awards Expenditures in this report.



## **Auditor of State Betty Montgomery**

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

Montgomery County Combined Health District  
Reibold Building  
117 South Main Street  
Dayton, Ohio 45422

To the Board of Health:

We have audited the accompanying financial statements of Montgomery County Combined Health District (the District) as of and for the year ended December 31, 2002, and have issued our report thereon dated August 22, 2003. 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 are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated August 22, 2003.

#### **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.

This report is intended solely for the information and use of the audit committee, management, the 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 22, 2003





## Auditor of State Betty Montgomery

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

Montgomery County Combined Health District  
Reibold Building  
117 South Main Street  
Dayton, Ohio 45422

To the Board of Health:

#### Compliance

We have audited the compliance of Montgomery County 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, 2002. 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, 2002. However, we noted certain instances of noncompliance that do not require inclusion in this report that we have reported to management in a separate letter dated August 22, 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.

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.



**Betty Montgomery**  
Auditor of State

August 22, 2003

**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2002**

**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):	Block Grants for Prevention and Treatment of Substance – CFDA # 93.959  Special Supplemental Nutrition Program for Women, Infants and Children – CFDA # 10.557  HIV Prevention Activities – CFDA # 93.940
<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

**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
FISCAL YEAR END DECEMBER 31, 2002**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
2001-60357-001	Failure to identify federal expenditures in the accounting system.	Yes	



**Auditor of State  
Betty Montgomery**

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800-282-0370

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**MONTGOMERY COUNTY COMBINED HEALTH DISTRICT**

**MONTGOMERY 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  
OCTOBER 9, 2003**