

ADMINISTRATIVE SERVICES DIVISION

This division operates under the directives, rules and regulations of the Ohio Revised Code, Civil Service Laws and Rules, Section 504 of the Rehabilitation Act of 1973 as amended, Title VI of the Civil Rights Act of 1964, and the Public Health Standards for local health departments.

The Administrative Services Division is charged with the responsibility for providing:

- (1) budgeting and finance; (2) purchasing; (3) personnel; (4) assets/and facilities management for the Health District. The following tables show the Health District's income, expenses and fund balance for the period, ended December 2002 and 2001 respectively.

**GCCHD CASH BASIS FINANCIAL REPORT - (UN-AUDITED)
FOR THE PERIODS ENDED DECEMBER 2002 & 2001
EXECUTIVE SUMMARY...CONDENSED - COMPERATIVE**

	2002	% OF TOTALS	2001	% OF TOTALS	AMOUNT CHANGE	% OF CHANGE
<u>REVENUES</u>						
Spec. .3 Mil Levy	\$759,869.00	23%	\$759,340.00	25%	\$529.00	0%
Subdiv. Deduction	\$121,970.00	4%	\$121,970.00	4%	\$-0-	0%
City Contracts	\$233,658.00	7%	\$233,658.00	8%	\$-0-	0%
Grants ...All	\$866,872.00	26%	\$929,803.00	28%	\$(62,931.00)	(7%)
State Subsidy	\$62,425.00	2%	\$49,048.00	2%	\$13,377.00	27%
Permits, Lic's & Fees	\$1,172,525.00	36%	\$1,138,865.00	3%	\$33,660.00	3%
Other Receipts	\$68,966.00	2%	\$37,435.00	1%	\$31,531.00	84%
TOTAL REVENUES	\$3,286,285.00	100%	\$3,270,119.00	100%	\$16,166.00	100%
<u>EXPENSES</u>						
Salaries & Fringes	\$2,849,707.00	81%	\$2,689,526.00	82%	\$(160,181.00)	(6%)
Contracted Services	\$105,990.00	3%	\$76,348.00	3%	\$(29,642.00)	(39%)
Equipment	\$80,977.00	2%	\$43,930.00	1%	\$(37,047.00)	(84 %)
Travel & Training	\$44,819.00	1%	\$53,256.00	2%	\$8,437.00	16%
Other Opr. Expenses	\$461,981.00	13%	\$401,342.00	13%	\$(60,639.00)	(15%)
TOTAL EXPENSES	\$3,543,474.00	100%	\$3,264,402.00	100%	\$ (279,072.00)	(9%)
EXCESS/(DEFICIT) REV./EXP.	(\$257,189.00)	--	\$5,717.00	--	(\$262,906.00)	0%
CARRYOVER FROM PRIOR YR.	\$1,191,895.00	--	\$1,186,179.00	--	\$ 5,717.00	0%
FUND BALANCE	\$934,706.00	--	\$ 1,191,896.00	--	(\$ 257,189.00)	(22%)

**AN ANALYSIS OF GREENE COUNTY COMBINED HEALTH DISTRICT'S
(GCCHD'S) FUND REVENUES**

The Greene County Combined Health District receives money from a number of sources, however, the primary sources of revenues are:

LEVY REVENUES:

Consists of property and inside millage taxes collected from Greene County residents to subsidize services provided to them. During 2002/2001, these tax revenue funds comprise 34 percent of all revenues received.

GRANT REVENUES:

Grant Revenues are revenues received either through the federal, state and local governmental entities to provide specific new services or to enhance existing services to the community. Grant revenues accounted for 26 percent of total revenues received in 2002.

STATE SUBSIDY:

This revenue is earmarked to subsidize some state mandated core public health services. State subsidy revenues accounted for 2 percent of total revenues received in 2002 and 2001.

PERMITS, LICENSES AND FEES:

These are payments received by the Greene County Combined Health District for the provision of essential and core public health services to the community. During 2002/2001 revenues received from permits, licenses and fees accounted for 36/33 percent of total revenues received.

OTHER RECEIPTS REVENUES:

These revenue streams consist of donations, reimbursements, refunds and any miscellaneous revenues not fitting the general category. During 2002/2001, this revenue category accounted for 2 percent of the total revenues received.

GREENE COUNTY COMBINED HEALTH DISTRICT'S (GCCHD'S) EXPENDITURES

PERSONNEL SALARIES AND FRINGES:

These are payroll (salaries) expenses including fringe benefits - Medical/Health Insurance, Retirement Contributions, Medicare and Worker's Compensation benefits. During 2002/2001 salaries and fringe benefits expenses accounted for 81 percent of total expenditures.

CONTRACTUAL SERVICES:

These consist of payments made by the Health District to third party providers such as physicians, vendors, etc. Expenses in this category in 2002/2001 accounted for 3 percent of the total expenses.

EQUIPMENT - CAPITAL OUTLAYS:

These generally consist of outlays for the acquisition of new equipment and or for the replacement of obsolete equipment. During the 2002/2001 operating period, the cost of equipment accounted for 2 percent of total expenditures.

TRAVEL/TRAINING:

This category of expenses consists of staff development, costs for the operation and maintenance of the Health District's fleet of automobiles, including staff travel. This category of expenses accounted for 1 percent of the overall operating cost in 2002/2001.

OTHER OPERATING EXPENSES:

Other Operating Expenses consists of other expenses not fitting the defined category of expenses, such as, materials/supplies, advertising/printing, telephone expenses, dues/subscriptions, etc. Other expenses for 2002/2001 accounted for 13 percent of overall expenses in 2002/2001.

EXCESS/(DEFICIT)REVENUE/EXPENSE:

Consistent with the above table, the Health District spent more money than it received during the 2002 operating period by (\$257,189) compared to 2001 when it received \$5,717 more than it spent.

FUND BALANCE OR CARRYOVER

Fund balance or carryover balance as it applies to the Health District does not represent "excess revenue" or "surplus cash" in the bank. Essentially, it is a mix of revenues from all sources that were not expended after the Health District closed its books. These unexpended revenue mix or carryover balances are comprised of the following: (1) grant revenues that may be refunded if unspent after the end of the grant period; (2) restricted revenue funds that cannot be utilized for other purposes; and (3) general health fund revenues that are partly used to subsidize other state-mandated core public health services. By the end of 2002 operating period, the fund balance was \$934,706 compared to \$ 1,191,896 in 2001.

We would like to use this opportunity to thank all public officials and Greene County residents for their continued support and involvement in ensuring the financial stability of the Health District

A detailed copy of the Health District's Annual Financial Statement - Executive Summary - Condensed Comparative - (2002 versus 2001) for all funds is available upon request. Contact Al Onuoha, Administrative Services Director at (937) 374-5628 or email at aonuoha@gcchd.org.

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