



OHIO AUDITOR OF STATE
KEITH FABER



**MAHONING COUNTY DISTRICT BOARD OF HEALTH
MAHONING COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



101 Central Plaza South
700 Chase Tower
Canton, Ohio 44702-1509
(330) 438-0617 or (800) 443-9272
EastRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Mahoning County District Board of Health
Mahoning County
50 Westchester Drive
Youngstown, Ohio 44515

To the Members of the Board:

Report on the Financial Statements

We have audited the accompanying cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Mahoning County District Board of Health, Mahoning County, Ohio (the Health District), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Health District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the cash accounting basis Note 2 describes. This responsibility includes determining that the cash accounting basis is acceptable for the circumstances. Management is also responsible for designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Health District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Health District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Mahoning County District Board of Health, Mahoning County, Ohio, as of December 31, 2018, and the respective changes in cash financial position and the respective budgetary comparison for the General, Federal Grants and State Grants funds thereof for the year then ended in accordance with the accounting basis described in Note 2.

Accounting Basis

We draw attention to Note 2 of the financial statements, which describes the accounting basis. The financial statements are prepared on the cash basis of accounting, which differs from generally accepted accounting principles. We did not modify our opinion regarding this matter.

Other Matters

Supplementary Information

Our audit was conducted to opine on the financial statements taken as a whole.

The Schedule of Expenditures of Federal Awards presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the financial statements.

The schedule is management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

We applied no procedures to management's discussion & analysis as listed in the table of contents. Accordingly, we express no opinion or any other assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 2, 2019, on our consideration of the Health District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Health District's internal control over financial reporting and compliance.



Keith Faber
Auditor of State

Columbus, Ohio

August 2, 2019

MAHONING COUNTY DISTRICT BOARD OF HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
UNAUDITED

The discussion and analysis of Mahoning County District Board of Health's (the "Health District") financial performance provides an overall review of the Health District's financial activities for the year ended December 31, 2018, within the limitations of the Health District's cash basis accounting. The intent of this discussion and analysis is to look at the Health District's financial performance as a whole. Readers should also review the basic financial statements and notes to enhance their understanding of the Health District's financial performance.

Financial Highlights

Key financial highlights for 2018 are as follows:

- The net position of the Health District was \$3,056,822 at the close of the year ended December 31, 2018. Of this amount, \$1,448,814 is unrestricted and may be used to meet the Health District's ongoing obligations to citizens and creditors.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$380,605, or about 12% of total General Fund disbursements and other financing uses.
- The fund balance of the Health District's General Fund increased by \$403,314,
- The Health District's total net position decreased by \$239,899, which represents a 7% decrease from 2017.
- The Health District had \$6,855,048 in receipts and \$7,094,947 in disbursements in 2018.

Using the Basic Financial Statements

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Health District's cash basis of accounting.

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the Health District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities and conditions on a cash basis of accounting.

The Statement of Net Position – Cash Basis and Statement of Activities - Cash Basis provide information about the activities of the whole Health District, presenting both an aggregate view of the Health District's finances and a longer-term view of those finances. Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the Health District as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund type.

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

MAHONING COUNTY DISTRICT BOARD OF HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
UNAUDITED

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Health District has elected to present its financial statements on a cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Health District's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

Reporting the Health District as a Whole

The Statement of Net Position and the Statement of Activities reflect how the Health District did financially during 2018, within the limitations of cash basis accounting. The Statement of Net Position presents the cash balances and investments of the governmental activities of the Health District at year end. The Statement of Activities compares cash disbursements with program receipts for each governmental program. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each governmental function draws from the Health District's general receipts.

These statements report the Health District's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, you can think of these changes as one way to measure the Health District's financial health. Over time, increases or decreases in the Health District's cash position is one indicator of whether the Health District's financial health is improving or deteriorating. When evaluating the Health District's financial condition, you should also consider other nonfinancial factors as well such as the Health District's property tax base, the condition of the Health District's capital assets, the reliance on non-local financial resources for operations and the need for continued growth.

The Statement of Net Position – Cash Basis and the Statement of Activities – Cash Basis present governmental activities, which include all the Health District's services. The Health District had no business-type activities.

MAHONING COUNTY DISTRICT BOARD OF HEALTH
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
UNAUDITED

Reporting the Health District’s Most Significant Funds

Fund Financial Statements

Fund financial statements provide detailed information about the Health District’s major funds – not the Health District as a whole. The Health District establishes separate funds to better manage its many activities and to help demonstrate that money that is restricted as to how it may be used is being spent for the intended purpose. All funds of the Health District fall into the governmental fund category.

Governmental Funds - All of the Health District’s activities are reported in governmental funds. The governmental fund financial statements provide a detailed short-term view of the Health District’s governmental operations and the health services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Health District’s health programs. The Health District’s major funds are the General Fund, the Federal Grants Fund, and the State Grants Fund. All other nonmajor funds are reported as Other Governmental Funds. Other Governmental Funds include: Maternal and Child Health Program Fund, Ohio Equity Institute Fund, Food Service Fund, Camps Fund, Landfill Fund, Well Water Fund, Pools Fund, Install Permits Fund, TB Control Fund, and Construction Demolition and Debris Fund. The programs reported in the governmental funds are closely related to those reported in the governmental activities section of the entity-wide statements.

The Health District as a Whole

**Table 1
Net Position**

	Governmental Activities	
	2018	2017
Assets		
Equity in pooled cash and investments at fair value	\$3,056,822	\$3,296,721
Net Assets		
Restricted	1,608,008	2,251,221
Unrestricted	1,448,814	1,045,500
<i>Total Net Position</i>	\$3,056,822	\$3,296,721

Table 1 provides a summary of the Health District’s net position for 2018 compared to 2017 on a cash basis. As mentioned previously, net position decreased \$239,899. The decrease is due primarily to spending down a large state grant that was received at the end of 2017.

Table 2 reflects the changes in net position for 2018 compared to 2017.

MAHONING COUNTY DISTRICT BOARD OF HEALTH
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
UNAUDITED

Table 2
Changes in Net Position

	<u>2018</u>	<u>2017</u>
<i>Program Cash Receipts</i>		
Charges for Services, Fines, Licenses & Permits	\$2,746,117	\$2,681,821
Grants and Apportionments	2,887,856	4,446,748
<i>General Receipts</i>		
Property Taxes	1,136,860	1,105,003
Miscellaneous Revenue	84,215	96,369
<i>Total Receipts</i>	<u>6,855,048</u>	<u>8,329,941</u>
<i>Disbursements</i>		
Health & Capital Outlay	7,094,947	6,901,147
<i>Total Disbursements</i>	<u>7,094,947</u>	<u>6,901,147</u>
 <i>Change in Net Assets</i>	 (239,899)	 1,428,794
 Net Assets Beginning of Year	 <u>3,296,721</u>	 <u>1,867,927</u>
Net Assets End of Year	<u>\$3,056,822</u>	<u>\$3,296,721</u>

Grants and apportionments were the largest source of receipts accounting for 42% of total receipts in 2018. The Health District’s direct charges to users of health services were the second largest source of receipts accounting for 40% of total receipts in 2018. These receipts consist primarily of charges for services for vaccinations, food service and landfill licenses, and various permits such as plumbing, sewage systems, camps, pools and spas. Property taxes accounted for 17% of total receipts. Miscellaneous revenue consists of donations, rent, reimbursements, charges for copies, and other miscellaneous receipts.

Governmental Activities

If you look at the first column of the Statement of Activities – Cash Basis, you will see that the services provided by the Health District are health related. The second column (Cash Disbursements) shows the cost of providing these services. The next two columns entitled Program Cash Receipts identify amounts paid by people who are directly charged for health services and grants received by the Health District that must be used to provide a specific service. The last column compares the program receipts to the cost of the service. This “net cost” amount represents the cost of the service which ends up being paid from money provided by local municipalities, taxpayers and state subsidies. These net costs are paid from the general receipts which are presented at the bottom of the statement.

The Health District has tried to limit its dependence upon property taxes and local subsidies by actively pursuing grants and charging rates for services that are closely related to costs.

MAHONING COUNTY DISTRICT BOARD OF HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
UNAUDITED

The Health District's Funds

As noted earlier, the Health District uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

The focus of the Health District's governmental funds is to provide information on receipts, disbursements, and balances of spendable resources. Such information is useful in assessing the Health District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Health District's net resources available for spending at the end of the year.

At the end of 2018, the Health District's governmental funds reported total ending fund balances of \$3,056,822. \$380,605 of the total is unassigned fund balance, which is available for spending. The remainder of fund balance is restricted, committed, or assigned to indicate it is not available for new spending. \$1,608,008 is classified as restricted for constraints imposed by grant agreements, a tuberculosis control levy, various state permit special revenue funds, and State legislation for a construction demolition and debris fee. \$60,509 is classified as committed for encumbrances related to contractual obligations, and \$1,007,700 is assigned to encumbrances unrelated to contractual obligations and new appropriations in early 2019.

The General Fund is the chief operating fund of the Health District. At the end of 2018, unassigned fund balance in the General Fund was \$380,605. The total fund balance of the General Fund increased \$403,314 during 2018 to \$1,448,814 at year-end. The increase is due mainly to cash transfers received from various grant funds for unexpended grant monies remaining when the grants ended. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund disbursements. Unassigned fund balance represents 13% of the total General Fund disbursements.

The governmental funds had total receipts of \$6,855,048 and disbursements of \$7,094,947. The governmental funds had a decrease in cash balance of \$239,899.

General Fund Budgeting Highlights

The Health District's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

During the course of 2018, the Health District amended its General Fund budget several times.

MAHONING COUNTY DISTRICT BOARD OF HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
UNAUDITED

Contacting the Health District's Financial Management

This financial report is designed to provide our citizens and taxpayers with a general overview of the Health District's finances and to reflect the Health District's accountability for the money it receives. Questions concerning any of the information in this report or requests for additional information should be directed to the Mahoning County Auditor, 120 Market Street, Youngstown, OH 44503.

Mahoning County District Board of Health

Statement of Net Position - Cash Basis

December 31, 2018

	<u>Governmental Activities</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>\$3,056,822</u>
<i>Total Assets</i>	<u><u>\$3,056,822</u></u>
Net Position	
Restricted for:	
Grants	\$1,269,195
TB Control	142,735
Construction Demolition & Debris	46,797
Food Service	49,544
Camps	1,579
Landfills	1,982
Well Water	15,713
Pools	2,759
Install Permits	77,704
Unrestricted	<u>1,448,814</u>
<i>Total Net Position</i>	<u><u>\$3,056,822</u></u>

See accompanying notes to the basic financial statements

Mahoning County District Board of Health

*Statement of Activities - Cash Basis
For the Year Ended December 31, 2018*

	<u>Program Cash</u>			<u>Net (Disbursements) Receipts and Changes in Net Assets</u>
	<u>Cash Disbursements</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities				
Current:				
Health	\$6,957,681	\$2,746,117	\$2,887,856	(1,323,708)
Capital Outlay	<u>137,266</u>			<u>(137,266)</u>
<i>Total Governmental Activities</i>	<u>\$7,094,947</u>	<u>\$2,746,117</u>	<u>\$2,887,856</u>	<u>(1,460,974)</u>
General Receipts:				
Property Taxes Levied for General Purposes				1,136,860
Miscellaneous				<u>84,215</u>
<i>Total General Receipts</i>				<u>1,221,075</u>
Change in Net Position				(239,899)
<i>Net Position Beginning of Year</i>				<u>3,296,721</u>
<i>Net Position End of Year</i>				<u>\$3,056,822</u>

See accompanying notes to the basic financial statements

Mahoning County District Board of Health
Statement of Assets and Fund Balances - Cash Basis
Governmental Funds
December 31, 2018

	<u>General</u>	<u>Federal Grants</u>	<u>State Grants</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets					
Equity in Pooled Cash and Cash Equivalents	\$1,448,814	\$102,344	\$1,076,705	\$428,959	\$3,056,822
<i>Total Assets</i>	<u>\$1,448,814</u>	<u>\$102,344</u>	<u>\$1,076,705</u>	<u>\$428,959</u>	<u>\$3,056,822</u>
Fund Balances					
Restricted	\$0	\$102,344	\$1,076,705	\$428,959	\$1,608,008
Committed	60,509	0	0	0	60,509
Assigned	1,007,700	0	0	0	1,007,700
Unassigned	380,605	0	0	0	380,605
<i>Total Fund Balances</i>	<u>\$1,448,814</u>	<u>\$102,344</u>	<u>\$1,076,705</u>	<u>\$428,959</u>	<u>\$3,056,822</u>

See accompanying notes to the basic financial statements

Mahoning County District Board of Health
Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis
Governmental Funds
For the Year Ended December 31, 2018

	General	Federal Grants	State Grants	Other Governmental Funds	Total Governmental Funds
Receipts					
Property Taxes	\$963,458	\$0	\$0	\$173,402	\$1,136,860
Charges for Services	1,267,964	0	0	166,011	1,433,975
Fines, Licenses and Permits	526,622	0	0	785,520	1,312,142
Intergovernmental	172,271	1,395,510	819,846	500,229	2,887,856
Miscellaneous	83,158	0	0	1,057	84,215
<i>Total Receipts</i>	<u>3,013,473</u>	<u>1,395,510</u>	<u>819,846</u>	<u>1,626,219</u>	<u>6,855,048</u>
Disbursements					
Current:					
Health	2,816,073	1,371,726	1,395,601	1,374,281	6,957,681
Capital Outlay	111,552	1,078	5,567	19,069	137,266
<i>Total Disbursements</i>	<u>2,927,625</u>	<u>1,372,804</u>	<u>1,401,168</u>	<u>1,393,350</u>	<u>7,094,947</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>85,848</u>	<u>22,706</u>	<u>(581,322)</u>	<u>232,869</u>	<u>(239,899)</u>
Other Financing Sources (Uses)					
Transfers In	316,456	0	0	0	316,456
Transfers Out	0	(19,970)	(2,723)	(293,763)	(316,456)
Advances In	139,500	128,490	0	10,000	277,990
Advances Out	(138,490)	(112,000)	(8,000)	(19,500)	(277,990)
<i>Total Other Financing Sources (Uses)</i>	<u>317,466</u>	<u>(3,480)</u>	<u>(10,723)</u>	<u>(303,263)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	403,314	19,226	(592,045)	(70,394)	(239,899)
<i>Fund Balances Beginning of Year</i>	<u>1,045,500</u>	<u>83,118</u>	<u>1,668,750</u>	<u>499,353</u>	<u>3,296,721</u>
<i>Fund Balances End of Year</i>					
<i>Restricted</i>	0	102,344	1,076,705	428,959	1,608,008
<i>Committed</i>	60,509	0	0	0	60,509
<i>Assigned</i>	1,007,700	0	0	0	1,007,700
<i>Unassigned</i>	380,605	0	0	0	380,605
<i>Fund Balances End of Year</i>	<u>\$1,448,814</u>	<u>\$102,344</u>	<u>\$1,076,705</u>	<u>\$428,959</u>	<u>\$3,056,822</u>

See accompanying notes to the basic financial statements

Mahoning County District Board of Health
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
General Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Property Taxes	\$1,028,966	\$1,028,966	\$963,458	(\$65,508)
Charges for Services	971,614	971,614	1,267,964	296,350
Fines, Licenses and Permits	437,026	437,026	526,622	89,596
Intergovernmental	82,602	82,602	172,271	89,669
Miscellaneous	53,624	53,624	83,158	29,534
<i>Total Receipts</i>	<u>2,573,832</u>	<u>2,573,832</u>	<u>3,013,473</u>	<u>439,641</u>
Disbursements				
Current:				
Health	2,520,062	3,150,981	2,867,088	283,893
Capital Outlay	73,270	149,127	133,183	15,944
<i>Total Disbursements</i>	<u>2,593,332</u>	<u>3,300,108</u>	<u>3,000,271</u>	<u>299,837</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(19,500)</u>	<u>(726,276)</u>	<u>13,202</u>	<u>739,478</u>
Other Financing Sources (Uses)				
Transfers In	0	0	316,456	316,456
Advances In	19,500	19,500	139,500	120,000
Advances Out	0	(150,000)	(138,490)	11,510
<i>Total Other Financing Sources (Uses)</i>	<u>19,500</u>	<u>(130,500)</u>	<u>317,466</u>	<u>447,966</u>
<i>Net Change in Fund Balance</i>	0	(856,776)	330,668	1,187,444
<i>Unencumbered Fund Balance Beginning of Year</i>	1,006,052	1,006,052	1,006,052	0
Prior Year Encumbrances Appropriated	39,448	39,448	39,448	0
<i>Unencumbered Fund Balance End of Year</i>	<u>\$1,045,500</u>	<u>\$188,724</u>	<u>\$1,376,168</u>	<u>\$1,187,444</u>

See accompanying notes to the basic financial statements

Mahoning County District Board of Health
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Federal Grants Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts				
Intergovernmental	\$0	\$1,936,245	\$1,395,510	(\$540,735)
<i>Total Receipts</i>	<u>0</u>	<u>1,936,245</u>	<u>1,395,510</u>	<u>(540,735)</u>
Disbursements				
Current:				
Health	0	1,759,160	1,387,026	372,134
Capital Outlay	0	16,079	1,078	15,001
<i>Total Disbursements</i>	<u>0</u>	<u>1,775,239</u>	<u>1,388,104</u>	<u>387,135</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>161,006</u>	<u>7,406</u>	<u>(153,600)</u>
Other Financing Sources (Uses)				
Transfers Out	0	(19,967)	(19,970)	(3)
Advances In	0	0	128,490	128,490
Advances Out	0	(112,090)	(112,000)	90
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(132,057)</u>	<u>(3,480)</u>	<u>128,577</u>
<i>Net Change in Fund Balance</i>	0	28,949	3,926	(25,023)
<i>Unencumbered Fund Balance Beginning of Year</i>	76,421	76,421	76,421	0
Prior Year Encumbrances Appropriated	<u>6,697</u>	<u>6,697</u>	<u>6,697</u>	<u>0</u>
<i>Unencumbered Fund Balance End of Year</i>	<u>\$83,118</u>	<u>\$112,067</u>	<u>\$87,044</u>	<u>(\$25,023)</u>

See accompanying notes to the basic financial statements

Mahoning County District Board of Health
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
State Grants Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Intergovernmental	\$0	\$1,290,912	\$819,846	(\$471,066)
<i>Total Receipts</i>	<u>0</u>	<u>1,290,912</u>	<u>819,846</u>	<u>(471,066)</u>
Disbursements				
Current:				
Health	0	2,889,586	1,396,231	1,493,355
Capital Outlay	0	12,242	12,242	0
<i>Total Disbursements</i>	<u>0</u>	<u>2,901,828</u>	<u>1,408,473</u>	<u>1,493,355</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(1,610,916)</u>	<u>(588,627)</u>	<u>1,022,289</u>
Other Financing Sources (Uses)				
Transfers Out	0	(5,446)	(2,723)	2,723
Advances Out	0	(8,000)	(8,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(13,446)</u>	<u>(10,723)</u>	<u>2,723</u>
<i>Net Change in Fund Balance</i>	0	(1,624,362)	(599,350)	1,025,012
<i>Unencumbered Fund Balance Beginning of Year</i>	1,665,083	1,665,083	1,665,083	0
Prior Year Encumbrances Appropriated	<u>3,667</u>	<u>3,667</u>	<u>3,667</u>	<u>0</u>
<i>Unencumbered Fund Balance End of Year</i>	<u>\$1,668,750</u>	<u>\$44,388</u>	<u>\$1,069,400</u>	<u>\$1,025,012</u>

See accompanying notes to the basic financial statements

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Mahoning County District Board of Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 1 – Reporting Entity

The Mahoning County District Board of Health (the “Health 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. A five-member Board of Health appointed by the District Advisory Council governs the Health District. The Board appoints a health commissioner and all employees of the Health District.

The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the Health District are not misleading.

Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Health District. The Health District’s services include communicable disease investigations, immunization clinics, inspections, public health nursing services, the issuance of health-related licenses and permits, and emergency response planning.

Public Entity Risk Pool

The Health District participates in a public entity risk pool. A description of the public entity risk pool is presented in Note 8.

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

Note 2 - Summary of Significant Accounting Policies

As discussed further in the “Basis of Accounting” section of this note, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the Health District’s accounting policies.

Basis of Presentation

The Health District’s basic financial statements consist of government-wide financial statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities display information about the Health District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the Health District that are governmental in nature and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The Health District has no business-type activities.

Mahoning County District Board of Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2018

The Statement of Net Position presents the cash balance of the governmental activities of the Health District at year end. The Statement of Activities compares disbursements and program receipts for each program or function of the Health District's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Health District is responsible. Program receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and receipts of interest earned on grants that are required to be used to support a particular program. Receipts which are not classified as program receipts are presented as general receipts of the Health District, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program or business activity is self-financing on a cash basis or draws from the general receipts of the Health District.

Fund Financial Statements: During the year, the Health District segregates transactions related to certain Health District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Health District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

Fund Accounting

The Health District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Health District are presented in two categories: governmental and fiduciary.

Governmental Funds: Governmental funds are those through which most governmental functions of the Health District are financed. The following are the Health District's major governmental funds:

General Fund - The General Fund accounts for and reports all financial resources not accounted for and reported in another fund. The General Fund balance is available to the Health District for any purpose provided it is expended or transferred according to the general laws of Ohio.

Federal Grants Special Revenue Fund – This fund accounts for and reports federal grants received by the Health District. Separate cost centers are established to account for each federal grant within this fund.

State Grants Special Revenue Fund – This fund accounts for and reports state grants received by the Health District. Separate cost centers are established to account for each state grant within this fund.

The other governmental funds of the Health District account for and report grants and other resources whose use is restricted, committed or assigned to a particular purpose.

Mahoning County District Board of Health
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Notes to the Financial Statements
For the Year Ended December 31, 2018

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the Health District under a trust agreement for individuals, private organizations, or other governments and are not available to support the Health District's own programs. The Health District did not have any trust funds in 2018. Agency funds are purely custodial in nature and are used to account for assets held by the Health District. The Health District did not have any agency funds in 2018.

Basis of Accounting

The Health District's financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the Health District's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Health District are described in the appropriate section in this note.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Health District may appropriate. The appropriations resolution is the Health District's authorization to spend resources and sets annual limits on cash disbursements plus encumbrances at the level of control selected by the Health District. The legal level of control has been established by the Health District at the fund, department, and object level for all funds.

ORC Section 5705.28(C)(1) requires the Health District to file an estimate of contemplated revenue and expenses with the municipalities and townships within the Health District by about June 1 (forty-five days prior to July 15). The county auditor cannot allocate property taxes from the municipalities and townships within the district if the filing has not been made.

ORC Section 3709.28 establishes budgetary requirements for the Health District, which are similar to ORC Chapter 5705 budgetary requirements. On or about the first Monday of April, the Health District must adopt an itemized appropriation measure. The appropriation measure, together with an itemized estimate of revenues to be collected during the next fiscal year, shall be certified to the county budget commission. Subject to estimated resources, the Health District may, by resolution, transfer appropriations from one appropriation item to another, reduce or increase any item, create new items, and make additional appropriations or reduce the total appropriation. Such appropriation modifications shall be certified to the county budget commission for approval.

Mahoning County District Board of Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2018

The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources in effect when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Health District.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budget reflect the first appropriation resolution that covered the entire year, including amounts automatically carried forward from prior years. The amount reported as the final budgeted amounts represents the final appropriations passed by the Health District during the year.

Cash and Investments

The Mahoning County Treasurer is the custodian for the Health District's cash and investments. The County's cash and investment pool holds the Health District's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the County:

Daniel R. Yemma
Mahoning County Treasurer
120 Market Street
Youngstown, Ohio 44503
330-740-2460
treasurer@mahoningcountyoh.gov

Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Inventory and Prepaid Items

The Health District reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

Interfund Receivables/Payables

The Health District reports advances-in and advances-out for interfund loans. These items are not reflected as assets and liabilities in the accompanying financial statements.

Mahoning County District Board of Health
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Notes to the Financial Statements
For the Year Ended December 31, 2018

Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Health District's cash basis of accounting.

Employer Contributions to Cost-Sharing Pension Plans

The Health District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 9 and 10, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

Long-Term Obligations

The Health District's cash basis financial statements do not report liabilities for long-term obligations. Proceeds of debt are reported when cash is received and principal and interest payments are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither other financing source nor a capital outlay expenditure is reported at inception. Lease payments are reported when paid.

Net Position

Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily include federal and state grant monies and a property tax levy for tuberculosis control.

The Health District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Health District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable: The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted: Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Mahoning County District Board of Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Committed: The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of the Health District. Those committed amounts cannot be used for any other purpose unless the Health District removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned: Amounts in the assigned fund balance classification are intended to be used by the Health District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Health District or a Health District official delegated that authority by resolution or by State Statute.

Unassigned: Unassigned fund balance is the residual classification for the General Fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Health District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Internal Activity

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular disbursements to the funds that initially paid for them are not presented in the financial statements.

Note 3 – Accountability and Compliance

Accountability

The Health District had no deficit fund balances at December 31, 2018.

Compliance

The Health District had no significant violations of finance-related legal or contractual provisions.

Mahoning County District Board of Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 4 - Budgetary Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budgetary Basis presented for the General Fund and each major special revenue fund are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference between the budgetary basis and the cash basis are as follows:

1. Outstanding year end encumbrances are treated as cash disbursements (budgetary basis) rather than as restricted, committed or assigned fund balance (cash basis). The encumbrances outstanding at year end (budgetary basis) amounted to \$72,645 for the General Fund, \$7,305 for the State Grants special revenue fund, and \$15,300 for the Federal Grants special revenue fund.
2. Outstanding year end advances are treated as other financing source or use (budgetary basis) rather than as an interfund receivable or payable (cash basis).

Note 5 - Deposits and Investments

As required by the Ohio Revised Code, the Mahoning County Treasurer is custodian for the Health District's deposits. The County's deposit and investment pool holds the Health District's assets, valued at the Treasurer's reported carrying amount.

Note 6 - Taxes

Property Taxes

Property taxes include amounts levied against all real and public utility property located in the Health District. Property tax revenue received in 2018 for real and public utility property taxes represents collections of 2017 taxes.

2018 real property taxes are levied after October 1, 2018, on the assessed values as of January 1, 2018, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2018 real property taxes are collected in and intended to finance 2019.

Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2018 public utility property taxes which became a lien December 31, 2017, are levied after October 1, 2018, and are collected in 2019 with real property taxes.

The full tax rate for all Health District operations for the year ended December 31, 2018, was \$.28 per \$1,000 of assessed value. The assessed values of real property and public utility property upon which 2018 property tax receipts were based are as follows:

Mahoning County District Board of Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Real Property	
Residential	\$2,489,111,650
Agricultural	161,524,810
Commercial/Industrial/Mineral	760,377,570
Public Utility Personal	215,961,500
Public Utility Real	572,270
Total Assessed Value	\$3,627,547,800

The County Treasurer collects property taxes on behalf of all taxing districts in the County, including the County. The County Auditor periodically remits to the Health District its portion of the taxes collected.

Tax Abatements

For purposes of GASB Statement No 77, the definition of a tax abatement is: A reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments. (GASB 77, paragraph 4)

Mahoning County had 339 land parcels under property tax abatement as of December 31, 2018 in various political subdivisions. They are all community reinvestment abatements designed to encourage businesses to locate within Mahoning County. A detailed list of the tax abatements is too cumbersome to include in this note, but a detailed list including the property owners' names and the amount of taxes abated for each land parcel can be obtained from the Mahoning County Auditor, 120 Market Street, Youngstown, Ohio 44503. The table below summarizes the dollar amounts of taxes abated for the 2018 tax collection year by political subdivision.

Subdivision	Taxes Abated 2018 Collection Year
Sebring Village	\$75,618
Struthers City	3,118
Coitsville Township	8,970
Austintown Township	52,271
Jackson Township	431,793
Youngstown City	<u>1,303,975</u>
Total	\$1,875,745

Mahoning County District Board of Health
 Mahoning County
 Notes to the Financial Statements
 For the Year Ended December 31, 2018

Note 7 – Interfund Balances and Transfers

Interfund Balances

Interfund balances at December 31, 2018 consisted of the following individual fund receivables and payables:

	Receivable	Payable
Major Funds		
General Fund	\$138,490	
Federal Grants Fund		128,490

Interfund balances at December 31, 2018 consisted of \$138,490 advanced from the General Fund to the Federal Grants Special Revenue Major Fund and to other nonmajor governmental funds at year end to cover the negative fund balances of various grants that are no longer advance funded. The interfund receivables/payables are expected to be repaid within one year.

Transfers

During 2018, the following transfers were made:

	Transfer from			
	Major Funds			
	Federal Grants Major Special Revenue Fund	State Grants Major Special Revenue Fund	Other Nonmajor Governmental	
General Fund	\$19,970	\$2,723	\$293,763	\$316,456

The above mentioned Transfers From/To were used to move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and represent unexpended grant funds from expired grants transferred to the General Fund. Nonroutine transfers from the Federal Grants and State Grants Major Special Revenue Funds and other nonmajor governmental funds were in compliance with Ohio Revised Code.

Note 8 - Risk Management

The Health District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2018, the Health District contracted with the following companies for various types of insurance as follows:

The Health District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. The rate is calculated based on accident history and administrative costs. The System administers and pays all claims.

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The Health District has contractually agreed to cover health costs of full-time union employees subject to a monthly premium co-share up to a maximum of 18 percent under the collective bargaining agreement with AFSCME Local 3759. The Health District manages employee health benefits for all full-time employees on a self-insured basis. Full-time employees have a choice of four plans through Medical Mutual, the third party administrator (TPA) of the program, which reviews and pays the claims. Plan 1 provides basic health, prescription, and vision coverage. Plans 2 and 3 provide basic health, prescription, vision coverage, and also dental coverage. Plan 4 is a health savings account (HSA), a new option for 2018. Under Plan 4, the employee must establish an HSA with an administrator of the employee's choice (bank, credit union, etc.). The County offered an incentive in 2018 of \$250 for single coverage and \$500 for family to establish an HSA. The employee can contribute up to \$3,450 for single and \$6,900 for family (IRS guidelines) per year into the HSA. The employee has a \$2,700 coinsurance maximum for single and \$5,400 for family to pay from the HSA, and then everything is covered 100% if using in-network providers. The 2018 monthly premiums were as follows:

Plan 1	Monthly Premium	Employee 15% Co-share	Health District Cost
Single	\$1,103.42	\$165.51	\$937.91
Employee & Children	\$2,050.97	\$307.65	\$1,743.32
Employee & Spouse	\$2,205.15	\$330.77	\$1,874.38
Family	\$2,349.14	\$352.37	\$1,996.77

Plan 2	Monthly Premium	Employee 10% Co-share	Health District Cost
Single	\$1,049.60	\$104.96	\$944.64
Employee & Children	\$1,951.46	\$195.15	\$1,756.31
Employee & Spouse	\$2,094.64	\$209.46	\$1,885.18
Family	\$2,235.61	\$223.56	\$2,012.05

Plan 3	Monthly Premium	Employee 5% Co-share	Health District Cost
Single	\$979.78	\$48.99	\$930.79
Employee & Children	\$1,821.65	\$91.08	\$1,730.57
Employee & Spouse	\$1,958.17	\$97.91	\$1,860.26
Family	\$2,087.30	\$104.37	\$1,982.93

Plan 4	Monthly Premium	Employee 0% Co-share	Health District Cost
Single	\$815.95	\$0	\$815.95
Family	\$1,738.80	\$0	\$1,738.80

The Health District provides dental, hearing, and life insurance and prescription co-pay reimbursement to all full-time employees through the Ohio AFSCME Care Plan. The monthly premium for these benefits is \$57.00 per employee which is paid entirely by the Health District.

Mahoning County District Board of Health
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Notes to the Financial Statements
For the Year Ended December 31, 2018

Public Entity Pool

The Government belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. York Insurance Services Group, Inc. (York) functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by York. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2017 (most recent information available), PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP's financial statements (audited by other auditor's) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2017 (most recent information available).

	<u>2017</u>
Assets	\$44,452,326
Liabilities	(13,004,011)
Net Position	\$31,448,315

At December 31, 2017 (most recent information available) the liabilities above include approximately \$11.8 million of estimated incurred claims payable. The assets above also include approximately \$11.2 million of unpaid claims to be billed. The Pool's membership increased to 527 members in 2017. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2017 (most recent information available), the Health District's share of these unpaid claims collectible in future years is approximately \$13,000.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>2018 Contributions to PEP</u> \$20,900
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Mahoning County District Board of Health
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Notes to the Financial Statements
For the Year Ended December 31, 2018

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

<u>Type of Coverage</u>	<u>Coverage</u>	<u>Deductible</u>
Public Entities Pool		
Blanket Real and Personal Property	\$490,000	\$500
Misc. Property (Inland Marine)	23,606	500
Equipment Breakdown	490,000	500
Legal Liability - Third Party Claims	2,000,000	1,000
Dishonesty	20,000	0
Automobile Liability	2,000,000	0
Electronic Data Processing Equipment	376,808	500
Wrongful Acts	2,000,000	1,000

Settled claims have not exceeded this commercial coverage in any of the past three years, and there was no significant reduction in coverage from the prior year.

Note 9 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System (OPERS)

Plan Description – Health District employees, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. While members (e.g. Health District employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

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Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit Or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

Final Average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a traditional plan benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

Mahoning County District Board of Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2018

2018 Statutory Maximum Contribution Rates

Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**

2018 Actual Contribution Rates

Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	0.0	0.0	0.0
 Total Employer	 14.0 %	 18.1 %	 18.1 %
 Employee (paid by Health District for most employees)	 10.0 %	 12.0 %	 13.0 %

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District paid 100% of the employee share to OPERS for its union employees per the collective bargaining agreement and Board authorization.

The Health District's contractually required contribution was \$569,325 for the year 2018 for the Traditional Pension Plan. Contributions to the Member-Directed Plan were \$10,822 for 2018, and contributions to the Combined Plan were \$10,471. The Health District paid both the entire employee share and the employer share for most employees with the exception of most managers who pay their own employee share.

Note 10 - Postemployment Benefits

Ohio Public Employees Retirement System (OPERS)

Plan Description - OPERS administers three separate pension plans: The Traditional Pension Plan, a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan, a defined contribution plan; and the Combined Plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Mahoning County District Board of Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2018

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2018, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2018 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District's contractually required contribution was \$42,170 for the year 2018.

Note 11 – Leases

The Health District leases buildings and office equipment under noncancelable leases. The Health District disbursed \$252,282 to pay lease costs for the year ended December 31, 2018. Future lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2019	\$225,257
2020	188,937
2021	188,937
2022	188,937
2023	<u>77,083</u>
Total	<u>\$869,151</u>

Mahoning County District Board of Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 12 – Contingent Liabilities

Amounts grantor agencies pay to the Health District are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 13 – Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Health District is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented in the following table:

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Mahoning County District Board of Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Fund Balances	General Fund	Federal Grants Fund	State Grants Fund	Other Governmental Funds	Total
Restricted for					
Tuberculosis Clinic	\$0	\$0	\$0	\$142,735	\$142,735
Construction Demolition & Debris	0	0	0	46,797	46,797
Maternal and Child Health Program Grant	0	0	0	90,117	90,117
Ohio Equity Institute Grant	0	0	0	29	29
Food Service	0	0	0	49,544	49,544
Camps	0	0	0	1,579	1,579
Landfills	0	0	0	1,982	1,982
Well Water	0	0	0	15,713	15,713
Pools	0	0	0	2,759	2,759
Install Permits	0	0	0	77,704	77,704
Public Health Emerg. Prep. Grant	0	783	0	0	783
WIC Grant	0	83,480	0	0	83,480
Aging Grant	0	61	0	0	61
Prescription Drug Overdose Grant	0	1	0	0	1
Water Pollution Control Loan Fund Grant	0	14,886	0	0	14,886
Get Vaccinated Ohio Grant	0	3,133	0	0	3,133
My Baby's 1st Grant	0	0	1,040,997	0	1,040,997
Moms Quit for Two Grant	0	0	6,466	0	6,466
Cribs for Kids/Safe Sleep Grant	0	0	29,242	0	29,242
<i>Total Restricted</i>	<u>0</u>	<u>102,344</u>	<u>1,076,705</u>	<u>428,959</u>	<u>1,608,008</u>
Committed to					
Contracts	60,509	0	0	0	60,509
<i>Total Committed</i>	<u>60,509</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,509</u>
Assigned to					
Encumbrances	12,136	0	0	0	12,136
2019 Appropriations	995,564	0	0	0	995,564
<i>Total Assigned</i>	<u>1,007,700</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,007,700</u>
Unassigned					
	380,605	0	0	0	380,605
<i>Total Fund Balances</i>	<u><u>\$1,448,814</u></u>	<u><u>\$102,344</u></u>	<u><u>\$1,076,705</u></u>	<u><u>\$428,959</u></u>	<u><u>\$3,056,822</u></u>

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**MAHONING COUNTY DISTRICT BOARD OF HEALTH
MAHONING COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE:			
Passed Through Ohio Department of Health:			
Special Supplemental Nutrition Program for Women, Infants and Children	05010011WA0618 05010011WA0719	10.557	\$ 828,635 206,683
Total U.S. Department of Agriculture			1,035,318
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
Passed Through State Department of Aging/ District XI Area on Aging, Inc.:			
Title III, Part B Grants for Supportive Services and Senior Centers	FY17 FY18	93.044	2,467 13,184
Total CFDA # 93.044			15,651
Passed Through Ohio Department of Health:			
Public Health Emergency Preparedness	05010012PH0918 05010012PH1019	93.074	111,376 64,566
Total CFDA # 93.074			175,942
Passed Through Ohio Department of Health:			
Injury Prevention and Control Research and State and Community Based Programs	05010014OD0218 05010014OD0119	93.136	66,486 17,040
Total CFDA # 93.136			83,526
Passed Through Ohio Department of Health:			
Immunization Cooperative Agreements	05010012IM0516 05010012GVO0119	93.268	2,313 14,870
Total CFDA # 93.268			17,183
Passed Through Ohio Department of Health:			
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	05010012IM0617	93.539	30,067
Passed Through Ohio Department of Health:			
Maternal and Child Health Services Block Grant to States	05010011MP0117 05010011MP0218 05010011MP0319 05010011OE0119	93.994	80,485 170,694 10,497 9,092
Total CFDA # 93.994			270,768
Passed Through National Association of County and City Health Officials:			
Medical Reserve Corps Small Grant Program		93.008	818
Total U.S. Department of Health and Human Services			593,955
U.S. FOOD AND DRUG ADMINISTRATION:			
Passed Through Association of Food and Drug Officials:			
Food and Drug Administration Research	G-SP-1709-05287	93.103	2,500
Total Federal Financial Assistance			1,631,773

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

**MAHONING COUNTY DISTRICT BOARD OF HEALTH
MAHONING COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510 (b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Mahoning County District Board of Health's (the Health District's) under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of the Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Health District, it is not intended to and does not present the financial position or changes in financial position of the Health District.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The Health District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C – MATCHING REQUIREMENTS

Certain Federal programs require the Health District to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Health District has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

OHIO AUDITOR OF STATE KEITH FABER



101 Central Plaza South
700 Chase Tower
Canton, Ohio 44702-1509
(330) 438-0617 or (800) 443-9272
EastRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Mahoning County District Board of Health
Mahoning County
50 Westchester Drive
Youngstown, Ohio 44515

To the Members of the Board:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Mahoning County District Board of Health, Mahoning County, (the Health District) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Health District's basic financial statements and have issued our report thereon dated August 2, 2019, wherein we noted the Health District uses a special purpose framework other than generally accepted accounting principles.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Health District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Health District's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Health District's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the Health District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Health District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Health District's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

August 2, 2019

OHIO AUDITOR OF STATE KEITH FABER



101 Central Plaza South
700 Chase Tower
Canton, Ohio 44702-1509
(330) 438-0617 or (800) 443-9272
EastRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Mahoning County District Board of Health
Mahoning County
Westchester Drive
Youngstown, Ohio 44609

To the Members of the Board:

Report on Compliance for the Major Federal Program

We have audited the Mahoning County District Board of Health's (the Health District) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the Mahoning County District Board of Health's major federal program for the year ended December 31, 2018. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the Health District's major federal program.

Management's Responsibility

The Health District's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

Auditor's Responsibility

Our responsibility is to opine on the Health District's compliance for the Health District's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the Health District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the Health District's major program. However, our audit does not provide a legal determination of the Health District's compliance.

Opinion on the Major Federal Program

In our opinion, the Mahoning County District Board of Health complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2018.

Report on Internal Control Over Compliance

The Health District's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the Health District's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on the major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Health District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

August 2, 2019

**MAHONING COUNTY DISTRICT BOARD OF HEALTH
MAHONING COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control 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 weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA # 10.557 – Special Supplemental Nutrition Program for Women, Infants and Children
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	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

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OHIO AUDITOR OF STATE KEITH FABER



MAHONING COUNTY DISTRICT BOARD OF HEALTH

MAHONING 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 5, 2019**