



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

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

To Members of the Board:

We have audited the accompanying financial statements of Mahoning District Board of Health (the District) as of and for the year ended December 31, 2001. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the District prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Mahoning District Board of Health as of December 31, 2001, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 29, 2002 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

We performed our audit to form an opinion on the financial statements of the District, taken as a whole. The accompanying schedule of federal awards expenditures is presented for additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. We subjected this information to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, the Board and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

**Jim Petro**  
Auditor of State

May 29, 2002

**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>		<u>Fiduciary Funds</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Agency</u>	
<b>Cash Receipts:</b>				
Federal awards	\$53,020	\$524,116	\$0	\$577,136
State Awards		304,475		304,475
Other intergovernmental	748,557			748,557
Levies - Taxes		203,382		203,382
Inspection fees		1,075		1,075
Permits	188,214			188,214
Other fees	624,094			624,094
Licenses			530,116	530,116
Contractual services	450,000			450,000
Investment earnings		5,726		5,726
Other receipts	202,116	6,120		208,236
<b>Total Cash Receipts</b>	<u>2,266,001</u>	<u>1,044,894</u>	<u>530,116</u>	<u>3,841,011</u>
<b>Cash Disbursements:</b>				
Salaries	1,260,800	99,862		1,360,662
Supplies	114,057	13,998		128,055
Remittances to State			210,234	210,234
Equipment	70,497			70,497
Contracts - Repair	17,166	1,320		18,486
Contracts - Services	177,722	29,801		207,523
Rentals	213,761	5,683		219,444
Project Fund Expenses - Federal		562,361		562,361
Project Fund Expenses - State		384,360		384,360
Travel	70,626	1,532		72,158
Compensation and damages	15,243			15,243
Advertising and printing	10,089	152		10,241
Public employee's retirement	254,763	14,625		269,388
Worker's compensation	65,168	3,809		68,977
Refunds		8,894		8,894
Other	290,583	1,584		292,167
<b>Total Disbursements</b>	<u>2,560,475</u>	<u>1,127,981</u>	<u>210,234</u>	<u>3,898,690</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(294,474)</u>	<u>(83,087)</u>	<u>319,882</u>	<u>(57,679)</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In	390,897	71,215		462,112
Transfers-Out	(71,215)	(14,244)	(376,653)	(462,112)
Reimbursements	13,493			13,493
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>333,175</u>	<u>56,971</u>	<u>(376,653)</u>	<u>13,493</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>38,701</u>	<u>(26,116)</u>	<u>(56,771)</u>	<u>(44,186)</u>
<b>Fund Cash Balances, January 1 <i>Restated (Note 3)</i></b>	<u>736,270</u>	<u>122,426</u>	<u>60,849</u>	<u>919,545</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$774,971</b></u>	<u><b>\$96,310</b></u>	<u><b>\$4,078</b></u>	<u><b>\$875,359</b></u>
<b>Reserves for Encumbrances, December 31</b>	<u><b>\$172,015</b></u>	<u><b>\$148,321</b></u>	<u><b>\$0</b></u>	<u><b>\$320,336</b></u>

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

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**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Empowered by Section 3709.01 of the Revised Code, the Mahoning District Board of Health (the "District") consists of the various villages and townships not heretofore incorporated as a City Health District, within Mahoning County. The Chief executive officer of each constituent political subdivision serves on the District Advisory Council which appoints the members of the County Board or fill any Board vacancy to its prescribed five (5) members serving five year terms. The Mahoning District Board of Health appoints a Health Commissioner to act as chief executive officer. As chief executive officer, the Health Commissioner presides over the District Board of Health and reports to the Board at its regular monthly board meeting. As a separate political entity, the Mahoning District Board of Health operates autonomous of Mahoning County. However, the Revised Code assigns to the County Auditor and the County Treasurer to serve in similar capacities for the Mahoning District Board of Health. Charged with maintaining the health and welfare of the Health District, the District Board of Health is empowered to enforce the laws, rules and regulations as promulgated by the appropriate federal and state legislatures, departments and agencies.

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

**B. Basis of Accounting**

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

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

**C. Cash**

As required by Ohio Revised Code, the County Treasurer is custodian for the District's cash. The District's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount.

**D. Fund Accounting**

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those restricted by law or contract.

**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

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

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

**2. Special Revenue Funds**

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

*Federal Grant Fund* - This fund is used to account for federal grants received by the District. Separate cost centers are established to account for each federal grant within this fund.

*State Grant Fund* - This fund is used to account for state grants received by the District. Separate cost centers are established to account for each state grant within this fund.

**3. Fiduciary Funds (Agency Funds)**

These funds are used to account for resources for which the District is acting in an agency capacity. The District had the following significant Fiduciary Funds:

*Food Service Fund* - This fund is used to account for fees charged for food service inspection. Expenditures for this fund are for remittance to the state for the state's share of the fee and transfers to the general fund for the District's share of the fees.

*Landfill Fund* - This fund is used to account for fees charged for inspection of landfills. Expenditures for this fund are for remittances to the state for the state's share of the fees and transfers to the general fund for the District.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control, and appropriations may not exceed estimated resources. The Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure and amendments thereto. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

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

**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

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

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

**3. Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2001 budgetary activity appears in Note 2.

**F. Property, Plant and Equipment**

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

**G. Accumulated Leave**

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

**2. BUDGETARY ACTIVITY**

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

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,558,150	\$2,670,391	\$112,241
Special Revenue	1,691,347	1,116,109	(575,238)
Agency	423,298	530,116	106,818
Total	\$4,672,795	\$4,316,616	(\$356,179)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,653,450	\$2,803,705	(\$150,255)
Special Revenue	1,195,745	1,290,546	(94,801)
Agency	0	586,887	(586,887)
Total	\$3,849,195	\$4,681,138	(\$831,943)

**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

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

**3. RESTATEMENT OF PRIOR YEAR'S FUND BALANCES**

For the year ended December 31, 2000, the following adjustments resulted in the restatement of beginning fund balances in the special revenue and agency funds. The table below provides the details of these adjustments and the resulting effect on fund balances.

	<u>Special Revenue</u>	<u>Agency</u>
Fund Balance Previously Reported	\$183,275	\$ -
Reclassification of special revenue funds as agency funds	<u>(60,849)</u>	<u>60,849</u>
Restated Fund Balance December 31, 2000	<u>\$122,426</u>	<u>\$60,849</u>

The effect of these changes on the excess of revenues and other financing sources over expenditures and other financing uses as previously reported for the year ended December 31, 2000 is as follows:

	<u>Special Revenue</u>	<u>Agency</u>
Excess as previously reported	\$ (34,947)	\$ -
Reclassification of special revenue funds as agency funds	<u>(41,179)</u>	<u>41,179</u>
Restated Excess for the year ended December 31, 2000	<u>\$(76,126)</u>	<u>\$ 41,179</u>

**4. INTERGOVERNMENTAL FUNDING**

The County apportions the excess of the District's appropriations over other estimated receipts among the townships and municipalities comprising the District, based on their taxable property valuations. The County withholds the apportioned excess from property tax settlements and distributes it to the District. These amounts are included in Other Intergovernmental Receipts in the financial statements.

**5. RETIREMENT SYSTEM**

The District's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. As of December 31, 2001, PERS members contributed 8.5% of their gross salaries. The District paid the employee share of 8.5% to PERS for its employees per the collective bargaining agreement and Board authorization. The District contributed an amount equal to 13.55% of participants' gross salaries for 2001. The District has paid all contributions required through December 31, 2001.

**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

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

**6. RISK MANAGEMENT**

**Risk Pool Membership**

The District is a member of the Public Entities Pool of Ohio (the Pool). The Pool assumes the risk of loss up to the limits of the District's policy. The Pool may make supplemental assessments if the experience of the overall pool is unfavorable. The Pool covers the following risks:

- Legal liability;
- Property Coverage;
- Wrongful acts liability; and
- Vehicle.

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31, 2000 and December 31, 1999, the latest information available:

	<u>2000</u>	<u>1999</u>
Cash and investments	\$8,750,206	\$8,008,730
Actuarial liabilities	\$7,504,267	\$6,464,353

**7. CONTINGENT LIABILITIES**

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

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

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Passed Through Ohio Department of Health/ Youngstown Area Community Action Council			
Special Supplemental Nutrition Program for Women, Infants and Children	FY-01	10.557	\$12,487
	FY-02		3,559
Total U.S. Department of Agriculture - CFDA #10.557			<u><b>16,046</b></u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>			
Passed Through Mahoning County			
Lead Based Paint Hazard Control in Privately Owned Housing		14.900	197,271
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>			
Passed Through Ohio Department of Public Safety			
State and Community Highway Safety		20.600	361
			33,647
			<u>12,091</u>
Total U.S. Department of Transportation - CFDA #20.600			<u><b>46,099</b></u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>			
Passed Through State Department of Aging/ District XI Area Agency on Aging, Inc.			
Title III, Part B - Supportive Services and Senior Centers	FY-00-6352	93.044	1,204
	FY-01-6352		37,059
	-		<u>2,180</u>
Total U.S. Department of Health and Human Services - CFDA #93.044			<u><b>40,443</b></u>

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

**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

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

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)</b>			
Passed Through Ohio Department of Health			
Childhood Lead Poisoning Prevention Projects - State and Community - Based Childhood Lead Poisoning Prevention and Surveillance of Blood Levels in Children	50-1-001-1-BD-01 50-1-001-1-BD-02	93.197	55,587 <u>35,681</u>
Total - CFDA #93.197			<u>91,268</u>
Preventive Health and Health Services Block Grant	50-1-01-P-BP-387	93.991	1,511
Block Grant Maternal and Child Health Services	50-1-001-1-BE-01 50-1-001-1-BE-02	93.994	74,077 <u>19,609</u>
Total - CFDA #93.994			93,686
Medical Assistance Program	FY01	93.778	<u>35,625</u>
Total U.S. Department of Health and Human Services			<u><b>262,533</b></u>
Total Federal Financial Assistance			<u><u>\$521,949</u></u>

**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 2001**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - MATCHING REQUIREMENTS**

Certain Federal programs require that the District contribute non-Federal funds (matching funds) to support the Federally-funded programs. The District has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

**NOTE C - COMMINGLING OF FEDERAL, STATE AND LOCAL FUNDING**

Cash receipts from the U.S. Department of Health and Human Services are commingled with State and Local funding. It is assumed federal monies are expended first.





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

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

To Members of the Board:

We have audited the accompanying financial statements of the Mahoning District Board of Health (the District) as of and for the year ended December 31, 2001, and have issued our report thereon dated May 29, 2002. We conducted our audit in accordance with auditing standards generally accepted by the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated May 29, 2002.

This report is intended solely for the information and use of the audit committee, management, the Board, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a long horizontal stroke extending to the right.

**Jim Petro**  
Auditor of State

May 29, 2002



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

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

To Members of the Board:

**Compliance**

We have audited the compliance of the Mahoning District Board of Health (the District) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2001. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2001.

### Internal Control Over Compliance

The management of the District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. We noted a matter involving the internal control over federal compliance that does not require inclusion in this report that we have reported to management of the District in a separate letter dated May 29, 2002

This report is intended solely for the information and use of the audit committee, management, the Board, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



**Jim Petro**  
Auditor of State

May 29, 2002

**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

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

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
--

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Lead Based Paint Hazard Control in Privately Owned Housing/CFDA # 14.900
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

**Noncompliance Citation**

None

**Reportable Condition**

None

**Material Weakness**

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**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  
JULY 23, 2002**