

FRANKLIN COUNTY PUBLIC HEALTH

FRANKLIN COUNTY, OHIO

SINGLE AUDIT

For the Year Ended December 31, 2019





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Board of Health
Franklin County Public Health
280 East Broad Street, Suite 200
Columbus, Ohio 43215

We have reviewed the *Independent Auditor's Report* of Franklin County Public Health, Franklin County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2019 through December 31, 2019. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Franklin County Public Health is responsible for compliance with these laws and regulations.

Keith Faber
Auditor of State
Columbus, Ohio

November 17, 2020

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**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

SINGLE AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2019

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INDEPENDENT AUDITOR'S REPORT

Franklin County Public Health
Franklin County
280 East Broad Street
Columbus, Ohio 43215

To the Board of Health:

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 Franklin County Public Health, Franklin County, Ohio, (the District), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 2; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 Franklin County Public Health, Franklin County, Ohio as of December 31, 2019, and the respective changes in cash financial position and the respective budgetary comparison for the General Fund, Construction and Demolition Debris Fund, Prevention and Wellness Fund, Environmental Health Fund, Regional Public Health Emergency Preparedness Fund, and Health Systems and Planning Fund 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.

Emphasis of Matter

As discussed in Note 3 to the financial statements, the District implemented Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

As discussed in Note 10 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District. Our opinion is not modified with respect to this matter.

Other Matters

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Expenditures of Federal Awards (Schedule) is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. The Schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The Schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling the Schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 21, 2020 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 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 not to provide an opinion on the effectiveness of the District's internal control or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance.

Charles E. Harris & Associates, Inc.

Charles E. Harris & Associates, Inc.
August 21, 2020

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF NET POSITION - CASH BASIS
DECEMBER 31, 2019

	Governmental Activities
Assets	
Cash and cash equivalents with fiscal/escrow agents	\$ 3,316,158
Total assets	\$ 3,316,158
 Net position	
Restricted for:	
Prevention and wellness	\$ 270,789
Environmental health	1,650,486
Construction and demolition debris	564,770
Other purposes.	167,409
Unrestricted.	662,704
Total net position	\$ 3,316,158

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Cash Disbursements	Program Cash Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Salaries.	\$ 5,329,160	\$ 2,089,778	\$ 2,253,835	\$ (985,547)
PERS	733,940	288,615	311,406	(133,919)
Workers' compensation.	77,995	31,886	36,149	(9,960)
Other fringe benefits	1,659,013	683,337	703,016	(272,660)
Supplies.	418,943	140,314	198,928	(79,701)
Equipment.	20,115	16,987	1,665	(1,463)
Travel, meeting and memberships	116,959	44,064	34,871	(38,024)
Contract - services.	1,851,222	443,843	1,164,694	(242,685)
Contract - repairs.	43,014	22,973	11,912	(8,129)
Rentals.	231,941	136,976	36,247	(58,718)
Advertising and promotion.	60,357	1,560	18,520	(40,277)
Total governmental activities.	<u>\$ 10,542,659</u>	<u>\$ 3,900,333</u>	<u>\$ 4,771,243</u>	<u>(1,871,083)</u>
General receipts:				
Grants and entitlements not restricted to specific programs.				1,471,006
Miscellaneous				35,555
Total general receipts				<u>1,506,561</u>
Change in net position				(364,522)
Net position at beginning of year				<u>3,680,680</u>
Net position at end of year				<u>\$ 3,316,158</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	<u>General</u>	<u>Construction and Demolition Debris</u>	<u>Prevention and Wellness</u>	<u>Environmental Health</u>
Assets				
Cash and cash equivalents with fiscal/escrow agent.	\$ 398,478	\$ 564,770	\$ 270,789	\$ 1,650,486
Fund balances				
Restricted:				
Prevention and wellness	\$ -	\$ -	\$ 270,789	\$ -
Environmental health	-	-	-	1,650,486
Construction and demolition debris	-	564,770	-	-
Other purposes.	-	-	-	-
Committed:				
Health systems and planning	-	-	-	-
Assigned:				
Subsequent year appropriation	314,688	-	-	-
Unassigned	83,790	-	-	-
Total fund balances.	<u>\$ 398,478</u>	<u>\$ 564,770</u>	<u>\$ 270,789</u>	<u>\$ 1,650,486</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Regional Public Health Emergency Preparedness	Health Systems and Planning	Nonmajor Governmental Funds	Total Governmental Funds
<u>\$ 43,232</u>	<u>\$ 264,226</u>	<u>\$ 124,177</u>	<u>\$ 3,316,158</u>
\$ -	\$ -	\$ -	\$ 270,789
-	-	-	1,650,486
-	-	-	564,770
43,232	-	124,177	167,409
-	264,226	-	264,226
-	-	-	314,688
-	-	-	83,790
<u>\$ 43,232</u>	<u>\$ 264,226</u>	<u>\$ 124,177</u>	<u>\$ 3,316,158</u>

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BASIS FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>General</u>	<u>Construction and Demolition Debris</u>	<u>Prevention and Wellness</u>	<u>Environmental Health</u>
Receipts:				
Charges for services.	\$ 9,587	\$ 112,247	\$ 219,539	\$ 674,816
Fines, licenses and permits.	-	-	-	2,614,522
Intergovernmental.	1,759,701	-	1,696,884	322,324
Miscellaneous	25,500	-	500	1,619
Total receipts.	<u>1,794,788</u>	<u>112,247</u>	<u>1,916,923</u>	<u>3,613,281</u>
Disbursements:				
Current:				
Health:				
Salaries.	940,916	60,244	1,180,759	2,112,569
PERS.	127,241	8,431	164,376	291,549
Workers' compensation.	8,909	547	10,792	32,452
Other fringe benefits.	246,757	17,846	355,522	697,767
Supplies.	78,018	1,467	162,230	139,247
Equipment.	-	-	-	20,115
Travel, meetings & memberships	40,009	-	9,002	48,620
Contract - services.	274,091	731	91,095	368,445
Contract - repairs.	7,325	821	10,256	24,612
Rentals.	55,907	-	10,273	159,761
Advertising and promotion.	47,507	-	2,250	-
Total disbursements	<u>1,826,680</u>	<u>90,087</u>	<u>1,996,555</u>	<u>3,895,137</u>
Excess (deficiency) of receipts over (under) disbursements.	<u>(31,892)</u>	<u>22,160</u>	<u>(79,632)</u>	<u>(281,856)</u>
Other financing sources (uses):				
Transfers in	-	-	-	104,386
Transfers (out).	(191,180)	-	-	-
Sale of assets.	7,936	-	-	-
Total other financing sources (uses)	<u>(183,244)</u>	<u>-</u>	<u>-</u>	<u>104,386</u>
Net change in fund balances	(215,136)	22,160	(79,632)	(177,470)
Fund balances at beginning				
of year.	613,614	542,610	350,421	1,827,956
Fund balances at end of year	<u>\$ 398,478</u>	<u>\$ 564,770</u>	<u>\$ 270,789</u>	<u>\$ 1,650,486</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Regional Public Health Emergency Preparedness	Health Systems and Planning	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 267,272	\$ -	\$ 1,283,461
-	-	2,350	2,616,872
61,500	2,285,056	116,784	6,242,249
-	-	-	27,619
<u>61,500</u>	<u>2,552,328</u>	<u>119,134</u>	<u>10,170,201</u>
70,778	901,359	62,535	5,329,160
9,909	123,668	8,766	733,940
636	24,096	563	77,995
26,291	295,663	19,167	1,659,013
-	24,882	13,099	418,943
-	-	-	20,115
2,025	16,969	334	116,959
7,673	1,108,535	652	1,851,222
-	-	-	43,014
-	6,000	-	231,941
-	10,600	-	60,357
<u>117,312</u>	<u>2,511,772</u>	<u>105,116</u>	<u>10,542,659</u>
<u>(55,812)</u>	<u>40,556</u>	<u>14,018</u>	<u>(372,458)</u>
-	223,670	-	328,056
(32,490)	-	(104,386)	(328,056)
-	-	-	7,936
<u>(32,490)</u>	<u>223,670</u>	<u>(104,386)</u>	<u>7,936</u>
(88,302)	264,226	(90,368)	(364,522)
131,534	-	214,545	3,680,680
<u>\$ 43,232</u>	<u>\$ 264,226</u>	<u>\$ 124,177</u>	<u>\$ 3,316,158</u>

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts:				
Charges for services.	\$ -	\$ -	\$ 9,587	\$ 9,587
Intergovernmental	1,710,000	1,710,000	1,759,701	49,701
Miscellaneous	-	-	25,500	25,500
Total receipts.	<u>1,710,000</u>	<u>1,710,000</u>	<u>1,794,788</u>	<u>84,788</u>
Disbursements:				
Current:				
Health:				
Salaries.	918,066	962,483	940,916	21,567
Fringe benefits.	434,848	422,320	382,907	39,413
Materials and services	524,610	617,500	502,857	114,643
Total disbursements.	<u>1,877,524</u>	<u>2,002,303</u>	<u>1,826,680</u>	<u>175,623</u>
Excess of disbursements over receipts	<u>(167,524)</u>	<u>(292,303)</u>	<u>(31,892)</u>	<u>260,411</u>
Other financing sources (uses):				
Transfers out	(191,180)	(191,180)	(191,180)	-
Sale of assets.	-	-	7,936	7,936
Total other financing sources (uses).	<u>(191,180)</u>	<u>(191,180)</u>	<u>(183,244)</u>	<u>7,936</u>
Net change in fund balance	(358,704)	(483,483)	(215,136)	268,347
Fund balance at beginning of year.	613,614	613,614	613,614	-
Fund balance at end of year.	<u>\$ 254,910</u>	<u>\$ 130,131</u>	<u>\$ 398,478</u>	<u>\$ 268,347</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
CONSTRUCTION AND DEMOLITION DEBRIS FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts:				
Charges for services.	\$ 226,248	\$ 226,248	\$ 112,247	\$ (114,001)
Total receipts	<u>226,248</u>	<u>226,248</u>	<u>112,247</u>	<u>(114,001)</u>
Disbursements:				
Current:				
Health:				
Salaries.	60,000	60,000	60,244	(244)
Fringe benefits.	35,000	35,000	26,824	8,176
Materials and services.	<u>5,000</u>	<u>5,000</u>	<u>3,019</u>	<u>1,981</u>
Total disbursements	<u>100,000</u>	<u>100,000</u>	<u>90,087</u>	<u>9,913</u>
Net change in fund balance.	126,248	126,248	22,160	(104,088)
Fund balance at beginning of year	<u>542,610</u>	<u>542,610</u>	<u>542,610</u>	<u>-</u>
Fund balance at end of year	<u>\$ 668,858</u>	<u>\$ 668,858</u>	<u>\$ 564,770</u>	<u>\$ (104,088)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
PREVENTION AND WELLNESS FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts:				
Charges for services	\$ 30,000	\$ 30,000	\$ 219,539	\$ 189,539
Intergovernmental	1,859,601	1,859,601	1,696,884	(162,717)
Miscellaneous	-	-	500	500
Total receipts	<u>1,889,601</u>	<u>1,889,601</u>	<u>1,916,923</u>	<u>27,322</u>
Disbursements:				
Current:				
Health:				
Salaries	1,215,180	1,215,180	1,180,759	34,421
Fringe benefits	609,351	609,351	530,690	78,661
Materials and services	<u>343,404</u>	<u>343,404</u>	<u>285,106</u>	<u>58,298</u>
Total disbursements	<u>2,167,935</u>	<u>2,167,935</u>	<u>1,996,555</u>	<u>171,380</u>
Net change in fund balance	(278,334)	(278,334)	(79,632)	198,702
Fund balance at beginning of year	350,421	350,421	350,421	-
Fund balance at end of year	<u>\$ 72,087</u>	<u>\$ 72,087</u>	<u>\$ 270,789</u>	<u>\$ 198,702</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
ENVIRONMENTAL HEALTH FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Receipts:				
Charges for services.	\$ 1,239,192	\$ 1,239,192	\$ 674,816	\$ (564,376)
Fines, licenses and permits.	1,941,000	1,941,000	2,614,522	673,522
Intergovernmental	8,500	8,500	322,324	313,824
Miscellaneous	-	-	1,619	1,619
Total receipts.	<u>3,188,692</u>	<u>3,188,692</u>	<u>3,613,281</u>	<u>424,589</u>
Disbursements:				
Current:				
Health:				
Salaries.	2,233,907	2,233,907	2,112,569	121,338
Fringe benefits.	1,149,057	1,149,057	1,021,768	127,289
Materials and services	816,128	816,128	740,685	75,443
Capital outlay.	-	20,115	20,115	-
Total disbursements.	<u>4,199,092</u>	<u>4,219,207</u>	<u>3,895,137</u>	<u>324,070</u>
Excess of disbursements over receipts	<u>(1,010,400)</u>	<u>(1,030,515)</u>	<u>(281,856)</u>	<u>748,659</u>
Other financing sources:				
Transfers in	104,386	104,386	104,386	-
Total other financing sources.	<u>104,386</u>	<u>104,386</u>	<u>104,386</u>	<u>-</u>
Net change in fund balance	(906,014)	(926,129)	(177,470)	748,659
Fund balance at beginning of year.	<u>1,827,956</u>	<u>1,827,956</u>	<u>1,827,956</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 921,942</u>	<u>\$ 901,827</u>	<u>\$ 1,650,486</u>	<u>\$ 748,659</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
REGIONAL PUBLIC HEALTH EMERGENCY PREPAREDNESS FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Receipts:				
Intergovernmental	\$ 118,000	\$ 118,000	\$ 61,500	\$ (56,500)
Total receipts.	<u>118,000</u>	<u>118,000</u>	<u>61,500</u>	<u>(56,500)</u>
Disbursements:				
Current:				
Health:				
Salaries.	63,460	72,460	70,778	1,682
Fringe benefits.	28,000	42,000	36,836	5,164
Materials and services	<u>49,000</u>	<u>26,000</u>	<u>9,698</u>	<u>16,302</u>
Total disbursements.	<u>140,460</u>	<u>140,460</u>	<u>117,312</u>	<u>23,148</u>
Excess of disbursements over receipts	<u>(22,460)</u>	<u>(22,460)</u>	<u>(55,812)</u>	<u>(33,352)</u>
Other financing uses				
Transfers out.	<u>(32,490)</u>	<u>(32,490)</u>	<u>(32,490)</u>	<u>-</u>
Total other financing uses.	<u>(32,490)</u>	<u>(32,490)</u>	<u>(32,490)</u>	<u>-</u>
Net change in fund balance	(54,950)	(54,950)	(88,302)	(33,352)
Fund balance at beginning of year.	<u>131,534</u>	<u>131,534</u>	<u>131,534</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 76,584</u>	<u>\$ 76,584</u>	<u>\$ 43,232</u>	<u>\$ (33,352)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
HEALTH SYSTEMS AND PLANNING FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Receipts:				
Charges for services.	\$ 290,295	\$ 290,295	\$ 267,272	\$ (23,023)
Intergovernmental	<u>3,257,837</u>	<u>3,257,837</u>	<u>2,285,056</u>	<u>(972,781)</u>
Total receipts.	<u>3,548,132</u>	<u>3,548,132</u>	<u>2,552,328</u>	<u>(995,804)</u>
Disbursements:				
Current:				
Health:				
Salaries.	1,032,702	988,285	901,359	86,926
Fringe benefits.	540,758	511,146	443,427	67,719
Materials and services	<u>2,098,388</u>	<u>2,047,638</u>	<u>1,166,986</u>	<u>880,652</u>
Total disbursements.	<u>3,671,848</u>	<u>3,547,069</u>	<u>2,511,772</u>	<u>1,035,297</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(123,716)</u>	<u>1,063</u>	<u>40,556</u>	<u>39,493</u>
Other financing sources				
Transfers in	<u>223,670</u>	<u>223,670</u>	<u>223,670</u>	<u>-</u>
Total other financing sources.	<u>223,670</u>	<u>223,670</u>	<u>223,670</u>	<u>-</u>
Net change in fund balance	99,954	224,733	264,226	39,493
Fund balance at beginning of year.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 99,954</u>	<u>\$ 224,733</u>	<u>\$ 264,226</u>	<u>\$ 39,493</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF FIDUCIARY NET POSITION - CASH BASIS
FIDUCIARY FUND
DECEMBER 31, 2019

	Custodial
Assets	
Cash and cash equivalents with fiscal/escrow agents	\$ 10,605
Total assets	\$ 10,605
 Net position	
Held for other agencies.	\$ 10,605
Total net position	\$ 10,605

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CASH BASIS
FIDUCIARY FUND
DECEMBER 31, 2019

	Custodial
Additions	
Amounts collected for other agencies.	\$ 484,536
Total additions	484,536
Deductions	
Amounts remitted to other agencies.	482,416
Total deductions	482,416
Net change in fiduciary net position.	2,120
Net position at beginning of year.	8,485
Net position at end of year.	\$ 10,605

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - REPORTING ENTITY

Franklin County Public Health (the “District”) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A five member Board appointed by the District Advisory Council governs the District. The Board appoints a health commissioner and all employees of the District.

A. Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District. The District’s services include communicable disease investigations, immunization clinics, inspections, prevention and wellness, the issuance of health-related licenses and permits, emergency response planning, health education, care coordination, vector control management, and health data analysis.

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

B. Component Units

Component units are legally separate organizations for which the District is financially accountable. The District is financially accountable for an organization if the District appoints a voting majority of the organization’s governing board and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organization’s resources; or (3) the District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide support to, the organization. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the District, are accessible to the District, and are significant in amount to the District and organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District’s basic financial statements to be misleading or incomplete. The District has no component units.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note 2.C, 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). GAAP includes 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 District’s accounting policies.

A. Basis of Presentation

The District’s basic financial statements consist of government-wide financial statements, including a statement of net position - cash basis and a statement of activities - cash basis, and fund financial statements, which provide a more detailed level of financial information.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements show those activities of the District that are governmental. Governmental activities generally are financed through intergovernmental receipts or other nonexchange transactions.

The statement of net position - cash basis presents the cash balance of the governmental activities of the District at year-end. The statement of activities - cash basis compares disbursements and program receipts for each program or function of the 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 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 requirements of a particular program. Receipts which are not classified as program receipts are presented as general receipts of the District, with certain, limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financing on a cash basis or draws from the general receipts of the District.

Fund Financial Statements

During the year, the District segregates transactions related to certain 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 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. Non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

B. Fund Accounting

The 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. There are three categories of funds: governmental, proprietary and fiduciary. The District has no proprietary funds. Funds are used to segregate resources that are restricted as to use.

Governmental Funds

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

General Fund - The general fund accounts for and reports all financial resources, except those required to be accounted for in another fund. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Ohio.

Construction and Demo Debris Fund - This fund accounts for monies received and paid out for the disposal of debris from construction and demolition sites.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Prevention and Wellness Fund - This fund, previously known as the Public Health Nursing Fund, accounts for monies received from charges for services and grants to provide immunization clinics, physicals and general health services.

Environmental Health Fund - This fund accounts for monies received from subdivision tax, grants, and licenses and permit fees to provide for public inspections, licenses and testing.

Regional Public Health Emergency Preparedness Fund - This fund accounts for monies received from a grant from the Ohio Department of Health to provide for emergency preparedness activities throughout Central Ohio.

Health Systems and Planning Fund - This fund accounts for monies received from grants and contracts for various programs such as health education, community engagement, emergency preparedness, care coordination and health data analysis.

The other governmental funds of the District are used to account for and report grants and other resources, the use of which is restricted for a particular purpose.

Fiduciary Funds

Fiduciary fund reporting focuses on net cash assets and changes in net cash position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are used to account for cash assets held by the District under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the District's own programs. The District does not have any trust funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The District's custodial fund accounts for monies held that are due to other agencies.

C. Basis of Accounting

The District's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the 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.

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 and services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

D. Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the Board may appropriate. The appropriations resolution is the Board's authorization to spend resources and sets annual limits on cash disbursements plus encumbrances at the level of control selected by the Board. The legal level of control has been established by the Board at the function level for all funds.

Ohio Revised Code (ORC) Section 5705.28(C)(1) requires the District to file an estimate of contemplated revenue and expenses with the municipalities and townships within the 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 District, which are similar to ORC Chapter 5705 budgetary requirements. On or about the first Monday of April, the 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 Board 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.

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 Board.

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 amounts reported as the final budgeted amounts represent the final appropriations passed by the Board during the year.

E. Cash and Investments

In accordance with the Ohio Revised Code, the District's cash is held and invested by the Franklin County Treasurer, who acts as custodian for the District's monies. The District's assets are held in the County Treasurer's cash and investment pool and are valued at the Treasurer's reported carrying amount. Individual fund integrity is maintained through District records. Deposits and investment disclosures for the County as a whole may be obtained from the County. Requests for the financial statements of Franklin County should be addressed to the Franklin County Auditor, Fiscal Services Division, 373 South High Street, 21st Floor, Columbus, Ohio 43215.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

F. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of their use. 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.

G. 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 District's cash basis of accounting.

H. Employer Contributions to Cost-Sharing Pension Plans

The District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 6 and 7, the employer contributions include portions for pension benefits and for postretirement health care benefits.

I. Inventory and Prepaid Items

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

J. 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.

K. Interfund Receivables/Payables

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

L. Long-Term Obligations

The 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 another financing source nor a capital outlay expenditure is reported at inception. Lease payments are reported when paid.

M. Net Position

Net position is reported as restricted to the extent of limitations imposed on its use, either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes includes monies restricted by grantors and reported in special revenue funds.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

The Board's policy is to first apply restricted resources when an obligation is incurred for purposes for which both restricted and unrestricted net position is available.

N. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the 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 classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

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

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Health, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. 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 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 Board or a District official delegated that authority by resolution, or by State statute. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated receipts and appropriations in the subsequent year's appropriated budget in the general fund.

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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

O. Interfund Transactions

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 - CHANGE IN ACCOUNTING PRINCIPLES

For fiscal year 2019, the District has implemented GASB Statement No. 83, "*Certain Asset Retirement Obligations*", GASB Statement No. 84 "*Fiduciary Activities*", GASB Statement No. 88, "*Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*" and GASB Statement No. 90 "*Majority Equity Interests an amendment of GASB Statements No. 14 and No. 61*".

GASB Statement No. 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability. The implementation of GASB Statement No. 83 did not have an effect on the financial statements of the District.

GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business-type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the District will no longer be reporting agency funds. The District reviewed its fiduciary funds to determine the appropriate classification under GASB Statement No. 84. The implementation of GASB Statement No. 84 resulted in the restatement of the District's financial statements.

GASB Statement No. 88 improves the information that is disclosed in notes to the basic financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The implementation of GASB Statement No. 88 did not have an effect on the financial statements of the District.

GASB Statement No. 90 improves consistency in the measurement and comparability of the financial statement presentation of majority equity interests in legally separate organizations. This Statement also provides guidance for reporting a component unit if a government acquires a 100 percent equity interest in that component unit. The implementation of GASB Statement No. 90 did not have an effect on the financial statements of the District.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES - (Continued)

Due to the implementation of GASB Statement No. 84, the new classification of custodial funds is reporting a beginning net cash position of \$8,485. Also related to the implementation of GASB Statement No. 84, the District will no longer be reporting agency funds. At December 31, 2018, agency funds reported assets and net cash position of \$8,485.

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 basis presented for the general fund, construction demo debris fund, prevention and wellness fund, environmental health fund, regional public health emergency preparedness fund and health systems and planning fund are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. There were no differences between the budgetary basis and the cash basis statements.

NOTE 5 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, thefts of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters.

The District insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The District 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 Risk Pooling Services, 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, 2018 (the latest information available), PEP retained \$500,000 for casualty claims and \$250,000 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.

Property and casualty settlements did not exceed insurance coverage for the past three years.

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2018 (the latest information available):

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 5 - RISK MANAGEMENT - (Continued)

<u>Casualty & Property Coverage</u>	<u>2018</u>
Assets	\$49,921,998
Liabilities	<u>(14,676,199)</u>
Net Position	<u>\$35,245,799</u>

At December 31, 2018 (the latest information available), , the liabilities above include approximately \$13.0 million of estimated incurred claims payable. The assets above also include approximately \$11.8 million of unpaid claims to be billed. The Pool's membership was 538 members in 2018. This amount will be included in future contributions from members when the related claims are due for payment. As of December 31, 2019, the District's share of these unpaid claims collectible in future years is approximately \$30,000.

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 liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>Contributions to PEP</u>	
2018	\$43,208
2019	\$44,883

After completing one year of membership, members may withdraw on each anniversary of the date they joined PEP. They must provide written notice to PEP 60 days in advance of 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 the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the withdrawal.

NOTE 6 - PENSION PLAN

Plan Description - 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 cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. District employees) may elect the Member-Directed Plan and the Combined Plan, substantially all employee members are in OPERS' Traditional Pension Plan.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 6 - PENSION PLAN - (Continued)

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Pension 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.

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 Pension Plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
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
Traditional Plan 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	Traditional Plan 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	Traditional Plan 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
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% 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 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 3.00% 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 3.00%.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 6 - PENSION PLAN - (Continued)

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.00% to the member's FAS for the first 30 years of service.

A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.00% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3.00% COLA adjustment on the defined benefit portion of their benefit.

Defined contribution plan benefits are established in the plan documents, which may be amended by the OPERS's Board of Trustees. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. For additional information, see the Plan Statement in the OPERS CAFR.

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

	State and Local
2019 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee ***	10.0 %
2019 Actual Contribution Rates	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits ****	0.0 %
Total Employer	14.0 %
Employee	10.0 %

*** Member contributions within the combined plan are not used to fund the defined benefit retirement allowance

**** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4.00%.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 6 - PENSION PLAN - (Continued)

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The District's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$733,940 for 2019.

NOTE 7 - POSTEMPLOYMENT BENEFIT PLAN

Plan Description - The Ohio Public Employees Retirement System (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.

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. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Health care is not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 7 - POSTEMPLOYMENT BENEFIT PLAN - (Continued)

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care was 0.00% for the Traditional and Combined plans. 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 2019 was 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The District's contractually required contribution was \$0 for 2019.

NOTE 8 - CONTINGENCIES AND GRANTS

The District receives significant financial assistance from numerous federal, State, and local agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the District; however, in the opinion of management, any such disallowed claims will not have a material effect on the financial position of the District.

The District received the following significant grants in 2019 from the Ohio Department of Health:

Regional Public Health Emergency Preparedness Grant: CFDA 93.074 and 93.069; Project 02510012PH1019/02510012PH1120 – 2019 revenues and expenditures were \$65,016 and \$92,077, respectively. These funds are received for Regional Emergency Preparedness.

Tobacco Use Prevention and Cessation Grant: CFDA 93.305; Project 02510014TU0320 – 2019 revenues and expenditures were \$7,200 in federal dollars and \$2,600 from the State General Revenue Fund. These funds were received for smoking cessation initiatives.

Community Cessation Initiative: Project 02510014C10219 – 2019 revenues and expenditures were \$217,950. These funds were received for smoking cessation for individuals. The funds are derived from the State General Revenue Fund and referenced by H.B. 49 and are not federal dollars.

Prescription Drug Overdose Prevention Grant: CFDA 93.354 and 93.138; Project 02510014PD0219 – 2019 revenues and expenditures were \$992,828. These funds were received to address the opioid crisis in Franklin County.

Integrated Naloxone Access and Infrastructure Grant: CFDA 93.788; Project 02510014IN0120/02510014IN0221 – 2019 revenues and expenditures were \$30,000 and \$10,500, respectively. These funds were received to provide naloxone kits to those who are most likely to be in contact with someone who is at risk for an overdose.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 9 - INTERFUND TRANSFERS

During 2019, the general fund transferred \$191,180 to the health systems and planning fund. This was done because several programs that had previously been accounted for in the general fund were moved into the health systems and planning fund when that fund was created.

During 2019, the regional public health emergency preparedness fund transferred \$32,490 to the health systems and planning fund. This was done to move unspent prior year grant funds for the Cities Readiness Initiative Grant into the health systems and planning fund.

During 2019, the rabies prevention fund (a nonmajor governmental fund) transferred \$104,386 to the environmental health fund. This was done to close the rabies prevention fund as no further disbursements from that fund were anticipated.

Interfund transfers between governmental funds are eliminated on the government-wide financial statements; therefore, no transfers are reported in the statement of activities.

NOTE 10 – SUBSEQUENT EVENTS

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District. In addition, the impact on the District’s future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Direct Program</i>				
Farm to School Grant Program	10.575	N/A	\$ -	\$ 6,536
Total U.S. Department of Agriculture			-	6,536
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Franklin County Economic Development</i>				
Community Development Block Grants/Entitlement Grants	14.218	B-15-UC-39002	-	5,350
Total U.S. Department of Housing and Urban Development			-	5,350
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Health</i>				
Public Health Emergency Preparedness - FY20	93.069	02510012PH1120	-	92,077
<i>Passed Through Ohio Department of Health</i>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - FY19	93.074	02510012PH1019	-	65,016
<i>Passed Through Columbus Public Health</i>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - FY19	93.074	02520012PH1019	-	139,753
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - FY20	93.074	02520012PH1120	-	8,065
<i>Passed Through Marion Public Health</i>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - FY19	93.074	05110012PH1019	-	36,143
<i>Passed Through Morrow County District Board of Health</i>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - FY20	93.074	05910012PH1020	-	1,382
Total Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements			-	250,359
<i>Passed Through Ohio Department of Health</i>				
Injury Prevention and Control Research and State and Community Based Programs	93.136	02510014PD0219	27,000	110,706
<i>Direct Program</i>				
Injury Prevention and Control Research and State and Community Based Programs	93.136	N/A	-	105,116
Total Injury Prevention and Control Research and State and Community Based Programs			27,000	215,822
<i>Passed Through Columbus Public Health</i>				
2018-19 Get Vaccinated Ohio	93.268	02520012GV0119	-	40,302
2019-20 Get Vaccinated Ohio	93.268	02520012GV0220	-	32,773
Total Get Vaccinated Ohio			-	73,075
<i>Passed Through Ohio Department of Health</i>				
National Tobacco Control Program	93.305	02510014TU0320	-	7,200
Public Health Emergency Response	93.354	02510014PD0219	799,470	882,122
State Targeted Response to the Opioid Crisis - FY19	93.788	02510014IN0120	-	30,000
State Targeted Response to the Opioid Crisis - FY20	93.788	02510014IN0221	-	10,500
Total State Targeted Response to the Opioid Crisis			-	40,500
Total U.S. Department of Health and Human Services			826,470	1,561,155
Total Expenditures of Federal Awards			\$ 826,470	\$ 1,573,041

The accompanying notes are an integral part of this schedule.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Franklin County Public Health (the District's) under programs of the federal government for the year ended December 31, 2019. The information on this Schedule is prepared in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the 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 Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The District has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The District passes certain federal awards received from the Ohio Department of Health (ODH) to other governments or not-for-profit agencies (subrecipients). As Note B describes, the District reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the District has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE E - MATCHING REQUIREMENTS

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

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Franklin County Public Health
Franklin County
280 East Broad Street
Columbus, Ohio 43215

To the Board of Health:

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Franklin County Public Health, Franklin County, Ohio (the District) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated August 21, 2020, wherein we noted the District uses a special purpose framework other than generally accepted accounting principles. We also noted the implementation of Governmental Accounting Standards Board Statement No. 84 and the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis. 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 deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
August 21, 2020

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Franklin County Public Health
280 East Broad Street
Columbus, Ohio 43215

To the Board of Health:

Report on Compliance for the Major Federal Program

We have audited Franklin County Public Health's (District) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended December 31, 2019. The District's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the District's major federal program based on our audit of the types of compliance requirements referred to above. 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 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. 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 on compliance for the major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on the Major Federal Program

In our opinion, the District complied, in all material respects with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended December 31, 2019.

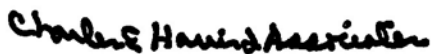
Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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, in the normal course of performing their assigned functions, to prevent, or to detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 was not designed to 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.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Charles E. Harris and Associates, Inc.
August 21, 2020

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY
SCHEDULE OF FINDINGS
2 CFR Part 200.515
December 31, 2019**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR Part 200.516(a)	No
(d)(1)(vii)	Major Programs:	Public Health Emergency Response CFDA #93.354
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: >\$750,000 Type B: All Others
(d)(1)(ix)	Low Risk Auditee?	No

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

OHIO AUDITOR OF STATE KEITH FABER



FRANKLIN COUNTY PUBLIC HEALTH

FRANKLIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 12/1/2020

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This report is a matter of public record and is available online at
www.ohioauditor.gov