

COLUMBIANA COUNTY GENERAL HEALTH DISTRICT

COLUMBIANA COUNTY, OHIO

SINGLE AUDIT

For the Year Ended December 31, 2021





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Board of Health
Columbiana General Health District
7350 State Route 45
P. O. Box 309
Lisbon, Ohio 44432

We have reviewed the *Independent Auditor's Report* of the Columbiana General Health District, Columbiana County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2021 through December 31, 2021. 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. The Columbiana General Health District is responsible for compliance with these laws and regulations.

Keith Faber
Auditor of State
Columbus, Ohio

August 31, 2022

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Columbiana County General Health District
Columbiana County
Single Audit
For the Year Ended December 31, 2021

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Independent Auditor’s Report	1
Basic Financial Statements:	
Statement of Net Position – Cash Basis	4
Statement of Activities – Cash Basis.....	5
Statement of Assets and Fund Balance – Cash Basis	6
Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balance – Governmental Funds	7
Statement of Receipts, Disbursements and Change in Fund Balance – Budget and Actual – Budget Basis – General Fund	8
Statement of Receipts, Disbursements and Change in Fund Balance – Budget and Actual – Budget Basis – Cancer Levy	9
Statement of Receipts, Disbursements and Change in Fund Balance – Budget and Actual – Budget Basis – Home Sewage.....	10
Notes to the Basic Financial Statements.....	11
Schedule of Expenditures of Federal Awards (Prepared by Management)	23
Notes to the Schedule of Expenditures of Federal Awards (Prepared by Management)	24
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	25
Independent Auditor’s Report on Compliance with Requirements Applicable to the Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance	27
Schedule of Findings	30
Prepared by Management:	
Summary Schedule of Prior Audit Findings.....	31

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INDEPENDENT AUDITOR'S REPORT

Columbiana General Health District
Columbiana County
7360 State Route 45
PO Box 309
Lisbon, OH 44432

To the Board of Health:

Report on the Audit of the Financial Statements

Opinion

We have audited the cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Columbiana County General Health District, Columbiana County, Ohio (the District), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of December 31, 2021, and the respective changes in cash basis financial position thereof and the respective budgetary comparison for the General, Cancer Levy and Home Sewage funds for the year then ended in accordance with the cash basis of accounting described in Note 2.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter - Accounting Basis

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matter

As discussed in Note 11 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District. We did not modify our opinion regarding this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 2, and for determining that the cash basis of accounting is an acceptable basis for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted to opine on the financial statements as a whole that collectively comprise the District's basic financial statements.

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

Such information 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 information has been subjected to the auditing procedures applied to the basic financial statements and certain additional procedures, including comparing and reconciling such information 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, this 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 July 29, 2022, 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. The purpose of that report is solely to describe the scope of our testing of internal control 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 over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
July 29, 2022

Columbiana County General Health District
Columbiana County
Statement of Net Position - Cash Basis
December 31, 2021

	<u>Governmental Activities</u>
Assets	
Equity in pooled cash and cash equivalents	\$ 2,765,584
Total assets	<u>2,765,584</u>
Net Position	
Restricted for:	
Other	1,710,314
Unrestricted	<u>1,055,270</u>
Total net position	<u>\$ 2,765,584</u>

See accompanying notes to the financial statements.

Columbiana County General Health District

Columbiana County

*Statement of Activities - Cash Basis
For the Year Ended December 31, 2021*

	Program Cash Receipts			Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services and Sales	Operating Grants, Contributions and Interest	Governmental Activities
Governmental Activities				
Current:				
Salaries	\$ 996,734	\$ 414,816	\$ 230,709	\$ (351,209)
Supplies	64,274	26,749	16,310	(21,215)
Remittance to state	93,104	67,332	7,480	(18,292)
Equipment	32,379	4,063	-	(28,316)
Contract - services	663,677	155,404	153,519	(354,754)
Membership/subscriptions	247	31	-	(216)
Travel	27,121	9,791	4,298	(13,032)
Advertising and printing	35,164	4,412	2,566	(28,186)
Public employee retirement	139,418	58,022	32,271	(49,125)
Hospitalization	279,786	100,997	44,461	(134,328)
Medicare	14,452	6,015	3,346	(5,091)
Utilities	7,420	931	-	(6,489)
Other expenses	459,853	58,103	499,490	97,740
	<hr/>	<hr/>	<hr/>	<hr/>
Total governmental activities	\$ 2,813,629	\$ 906,666	\$ 994,450	(912,513)

General Receipts

Property taxes levied for:

General purposes	404,100
Cancer programs	248,950
Grants and entitlements not restricted to specific programs	551,993
Miscellaneous	88

Total general receipts

1,205,131

Change in net position 292,618

Net position beginning of year

2,472,966

Net position end of year

\$ 2,765,584

See accompanying notes to the financial statements.

Columbiana County General Health District
Columbiana County
Statement of Cash Basis Assets and Fund Balances
Governmental Funds
December 31, 2021

	General	Cancer Levy	Home Sewage	Other Governmental Funds	Total Governmental Funds
Assets					
Equity in pooled cash and cash equivalents	\$ 392,378	\$ 427,451	\$ 606,559	\$ 1,339,196	\$ 2,765,584
Fund Balances					
Restricted	-	427,451	606,559	676,304	1,710,314
Committed	-	-	-	662,892	662,892
Unassigned	392,378	-	-	-	392,378
Total fund balances	<u>\$ 392,378</u>	<u>\$ 427,451</u>	<u>\$ 606,559</u>	<u>\$ 1,339,196</u>	<u>\$ 2,765,584</u>

See accompanying notes to the financial statements.

Columbiana County General Health District
Columbiana County
Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances
Governmental Funds
For the Year Ended December 31, 2021

	General	Cancer Levy	Home Sewage	Other Governmental Funds	Total Governmental Funds
Receipts					
From local sources:					
Taxes	\$ 404,100	\$ 248,950	\$ -	\$ -	\$ 653,050
Intergovernmental	524,198	27,795	168,128	806,629	1,526,750
Fees	236,595	-	123,155	2,318	362,068
Vital statistics fees	116,445	-	-	-	116,445
Licenses and permits	-	-	122,483	305,669	428,152
Miscellaneous	88	1,142	14,929	3,623	19,782
Total receipts	1,281,426	277,887	428,695	1,118,239	3,106,247
Disbursements					
Current:					
Salaries	511,476	95,458	52,309	337,491	996,734
Supplies	28,504	552	88	35,130	64,274
Remittance to state	58,196	-	9,970	24,938	93,104
Equipment	32,379	-	-	-	32,379
Contract - services	428,057	22,128	155,125	58,367	663,677
Membership/subscriptions	247	-	-	-	247
Travel	13,943	-	7,885	5,293	27,121
Advertising and printing	32,609	760	-	1,795	35,164
Public employee retirement	69,576	12,864	6,251	50,727	139,418
Hospitalization	156,854	49,265	20,401	53,266	279,786
Medicare	7,417	1,384	759	4,892	14,452
Utilities	7,420	-	-	-	7,420
Other expenses	34,604	311	-	424,938	459,853
Total disbursements	1,381,282	182,722	252,788	996,837	2,813,629
Excess of receipts over (under) disbursements	(99,856)	95,165	175,907	121,402	292,618
Other financing sources (uses)					
Transfers in	174,733	-	-	123,009	297,742
Transfers out	(123,009)	-	-	(174,733)	(297,742)
Total other financing sources (uses)	51,724	-	-	(51,724)	-
Net change in fund balance	(48,132)	95,165	175,907	69,678	292,618
Fund balances beginning of year	440,510	332,286	430,652	1,269,518	2,472,966
Fund balances end of year	<u>\$ 392,378</u>	<u>\$ 427,451</u>	<u>\$ 606,559</u>	<u>\$ 1,339,196</u>	<u>\$ 2,765,584</u>

See accompanying notes to the financial statements.

Columbiana County General Health District
Columbiana County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
General Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
From local sources:				
Taxes	\$ 330,173	\$ 378,155	\$ 404,100	\$ 25,945
Intergovernmental	428,300	490,543	524,198	33,655
Fees	193,312	221,405	236,595	15,190
Vital statistics fees	95,142	108,969	116,445	7,476
Miscellaneous	72	82	88	6
Total receipts	1,047,000	1,199,154	1,281,426	82,272
Disbursements				
Current:				
Salaries	380,000	560,000	511,476	48,524
Supplies	10,000	58,400	28,504	29,896
Remittance to state	48,000	58,275	58,196	79
Equipment	6,000	46,800	32,379	14,421
Contract - services	40,000	470,000	428,057	41,943
Membership/subscriptions	500	500	247	253
Travel	24,700	24,700	13,943	10,757
Advertising and printing	1,000	40,000	32,609	7,391
Public employee retirement	53,200	78,400	69,576	8,824
Hospitalization	160,000	190,000	156,854	33,146
Medicare	5,510	8,120	7,417	703
Unemployment compensation	2,000	2,000	-	2,000
Worker's compensation	5,890	8,680	-	8,680
Utilities	7,000	9,000	7,420	1,580
Other expenses	20,200	64,125	34,604	29,521
Total disbursements	764,000	1,619,000	1,381,282	237,718
Excess of receipts over (under) disbursements	283,000	(419,846)	(99,856)	319,990
Other financing sources (uses)				
Transfers in	-	-	174,733	174,733
Transfers out	-	(189,517)	(123,009)	66,508
Total other financing sources (uses)	-	(189,517)	51,724	241,241
Net change in fund balance	283,000	(609,363)	(48,132)	561,231
Fund balance at beginning of year	440,510	440,510	440,510	-
Fund balance at end of year	\$ 723,510	\$ (168,853)	\$ 392,378	\$ 561,231

See accompanying notes to the financial statements.

Columbiana County General Health District
Columbiana County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Cancer Levy
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Taxes	\$ 264,600	\$ 264,600	248,950	\$ (15,650)
Intergovernmental	24,013	12,763	27,795	15,032
Miscellaneous	987	524	1,142	618
Total receipts	289,600	277,887	277,887	(0)
Disbursements				
Current:				
Salaries	162,000	144,000	95,458	48,542
Supplies	1,800	1,800	552	1,248
Contract - services	22,500	27,500	22,128	5,372
Travel	208	208	-	208
Advertising and printing	-	1,000	760	240
Public employee retirement	22,680	22,680	12,864	9,816
Hospitalization	44,000	56,000	49,265	6,735
Medicare	2,349	2,349	1,384	965
Worker's compensation	2,511	2,511	-	2,511
Other expenses	4,452	4,452	311	4,141
Total disbursements	262,500	262,500	182,722	79,778
Net change in fund balance	27,100	15,387	95,165	79,778
Fund balance at beginning of year	332,286	332,286	332,286	-
Fund balance at end of year	<u>\$ 359,386</u>	<u>\$ 347,673</u>	<u>\$ 427,451</u>	<u>\$ 79,778</u>

See accompanying notes to the financial statements.

Columbiana County General Health District
Columbiana County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Home Sewage
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Intergovernmental	\$ 126,528	\$ 113,745	\$ 168,128	\$ 54,383
Fees	92,682	83,319	123,155	39,836
Licenses and permits	92,177	82,864	122,483	39,619
Miscellaneous	11,235	10,100	14,929	4,829
Total receipts	322,622	290,028	428,695	138,667
Disbursements				
Current:				
Salaries	110,000	101,230	52,309	48,921
Supplies	1,780	1,780	88	1,692
Remittance to state	8,200	9,970	9,970	-
Contract - services	80,000	231,622	155,125	76,497
Travel	8,320	10,320	7,885	2,435
Public employee retirement	15,400	15,400	6,251	9,149
Hospitalization	22,000	22,000	20,401	1,599
Medicare	1,595	1,595	759	836
Worker's compensation	1,705	1,705	-	1,705
Other expenses	-	9,000	-	9,000
Total disbursements	249,000	404,622	252,788	151,834
Net change in fund balance	73,622	(114,594)	175,907	290,501
Fund balance at beginning of year	430,652	430,652	430,652	-
Fund balance at end of year	\$ 504,274	\$ 316,058	\$ 606,559	\$ 290,501

See accompanying notes to the financial statements.

Columbiana County General Health District

Columbiana County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 1 – Reporting Entity

The Columbiana County General Health District, Columbiana County, Ohio (the Health District), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Health District is directed by a five-member Board and a Health Commissioner. The Health District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services and issuing health-related licenses and permits.

Public Entity Risk Pools

The Health District participates in the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. The PEP provides property and casualty coverage for its members. Note 4 to the financial statements provides additional information for this entity.

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

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

Columbiana County General Health District

Columbiana County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies (continued)

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

Fund Accounting

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

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

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

Cancer Levy Fund The cancer levy fund accounts for and reports property tax monies that are restricted for the purpose of reducing the incidence and mortality of cancer through programs for prevention, early detection, treatment and care.

Home Sewage Fund The home sewage fund accounts for and reports monies that are restricted for the purpose of assisting residents with waste water issues, repairing valuations of failing septic systems and public nuisance complaint investigations.

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

Basis of Accounting

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

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

Columbiana County General Health District

Columbiana County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies (continued)

Budgetary Process

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

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

ORC Section 3709.28 establishes budgetary requirements for the Health District, which are similar to ORC Chapter 5705 budgetary requirements. On or about the first Monday of April, the Health District must adopt an itemized appropriation measure. The appropriation measure, together with an itemized estimate of revenues to be collected during the next fiscal year, shall be certified to the county budget commission. Subject to estimated resources, the Board of Health 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 when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificated of estimated resources in effect at the time final appropriations were passed by the County Board of Health.

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 budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Board of Health during the year.

Cash and Investments

The Columbiana County Treasurer is the custodian for the Health District's cash and investments. The County's cash and investment pool holds the Health District's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the County Treasurer, Linda Bolon, 105 S. Market Street, Lisbon, Ohio 44432.

Columbiana County General Health District
Columbiana County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies (continued)

Inventory and Prepaid Items

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

Capital Assets

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

Interfund Receivables/Payables

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

Accumulated Leave

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

Employer Contributions to Cost-Sharing Pension Plans

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

Long-Term Obligations

The Health District's cash basis financial statements do not report liabilities for bonds or other long-term obligations. Proceeds of debt are reported when the 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 are reported at inception. Lease payments are reported when paid.

Net Position

Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Health District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

Fund Balance

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

Columbiana County General Health District

Columbiana County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies (continued)

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions. Enabling legislation authorizes the Health District to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the Health District can be compelled by an external party—such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of the County Board of Health. Those committed amounts cannot be used for any other purpose unless the County Board of Health 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 County 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 Health District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the County Board of Health or a Health District official delegated that authority by resolution, or by State statute. State Statute authorizes the Health District Clerk/Treasurer to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Board of Health can also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue 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 amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

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

Columbiana County General Health District

Columbiana County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 3 – 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 Statements of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budgetary Basis presented for the general, cancer levy, and home sewage funds are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference between the budgetary basis and the cash basis is that outstanding year end encumbrances are treated as cash disbursements (budgetary basis) rather than as assigned fund balance (cash basis). There were no outstanding encumbrances in any major fund as of December 31, 2021.

Note 4 – Risk Management

The Health District is exposed to various risks of property and casualty losses, and injuries to employees. The Health District insures against injuries to employees through the Ohio Bureau of Worker’s Compensation.

The Health 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 Health District’s policy. The Pool covers the following risks:

- General liability and casualty
- Public official’s liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

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

	<u>2020</u>
Cash and investments	\$40,318,971
Actuarial liabilities	\$14,111,150

Note 5 – Deposits and Investments

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

Columbiana County General Health District

Columbiana County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 6 – Defined Benefit Pension Plan

Ohio Public Employees Retirement System

Plan Description – Health District employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional and combined plans. 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 in the traditional and combined plans 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 and combined plans as per the reduced benefits adopted by SB 343 (see OPERS ACFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
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.

Columbiana County General Health District

Columbiana County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 6 – Defined Benefit Pension Plan (Continued)

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for 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. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. 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. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. 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 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of their benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

Columbiana County General Health District
Columbiana County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 6 – Defined Benefit Pension Plan (continued)

	State and Local	Public Safety	Law Enforcement
2021 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
 2021 Actual Contribution Rates			
Employer:			
Pension ****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits *****	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

- * Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- ** This rate is determined by OPERS' Board and has no maximum rate established by ORC.
- *** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.
- **** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District's contractually required contribution was \$139,418 for the year 2021.

Note 7 - Postemployment Benefits

Ohio Public Employees Retirement System

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 postemployment 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.

Columbiana County General Health District

Columbiana County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 7 - Postemployment Benefits (continued)

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 with a minimum age of 60, or generally 30 years of qualifying service at any age. 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 ACFR 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 the OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021 OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2021 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District's contractually required contribution was \$0 for the year 2021.

Note 8 - Contingent Liabilities

The Health District may be a defendant in lawsuits. Although the outcome of any lawsuit is not presently determinable, in the opinion of the Health District, the resolution of any matter will not have a material adverse effect on the financial condition of the Health District.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed, by the grantor cannot be determined at this time although the Health District expects such amounts, if any, to be immaterial.

Columbiana County General Health District

Columbiana County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 9 – Fund Balances

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

Fund Balances	General	Cancer Levy	Home Sewage	Other Governmental Funds	Total Governmental Funds
<u>Restricted</u>					
Public health infrastructure	\$ -	\$ -	\$ -	\$ 73,567	\$ 73,567
IAP grant	-	-	-	40,814	40,814
Cancer levy	-	427,451	-	-	409,607
Home sewage	-	-	606,559	-	602,991
Disease and disaster	-	-	-	15,531	15,531
Home health	-	-	-	199,304	195,735
Health and safety	-	-	-	90,550	90,550
Rabies grant	-	-	-	8,139	8,139
Special Projects	-	-	-	125,390	151,957
Health Projects	-	-	-	30,000	30,000
Operations Program	-	-	-	63,009	63,009
Workforce Development	-	-	-	30,000	30,000
Total restricted	-	427,451	606,559	676,304	1,710,314
<u>Committed</u>					
Camp/trailer	-	-	-	63,198	63,198
Water	-	-	-	196,489	196,489
Pool	-	-	-	35,894	35,894
Community health	-	-	-	158,748	158,748
Food service	-	-	-	208,563	208,563
Total committed	-	-	-	662,892	662,892
<u>Unassigned</u>	392,378	-	-	-	392,378
Total fund balance	<u>\$ 392,378</u>	<u>\$ 427,451</u>	<u>\$ 606,559</u>	<u>\$ 1,339,196</u>	<u>\$ 2,765,584</u>

Columbiana County General Health District

Columbiana County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 10 – Tax Abatement Agreement Entered into by Other Governments

Other governments entered into property tax abatement agreements with property owners under Community Urban Redevelopment Agreements (“CURAs”), the Ohio Community Reinvestment Area (“CRA”) program and Tax Incremental Financing (“TIF”) agreements within various taxing districts of the Health District. The CURA, CRA and TIF programs are directive incentive tax exemption programs benefiting property owners who renovate or construct new buildings. Under these programs, the other governments designated areas to encourage revitalization of the existing housing stock and the development of new structures. Within the taxing districts of the Health District, the multiple villages, cities and townships have entered into such agreements. Under these agreements, the Health District’s property taxes were reduced by approximately \$2,753. The Health District is not receiving any amounts from these other governments in association with the forgone property tax revenue.

Note 11 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June 2021, while the national state of emergency continues. During 2021, the District received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. The impact on the District’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

Columbiana County Health District
Columbiana County

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Prepared by Management
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal ALN Number	Pass Through Entity Identifying Number	Pass-Through Subrecipient	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Columbiana County Dept of Job & family Services</i>				
Cribs for Kids, TANF and Health & Human Services	93.558	32120200		\$ 19,304
Cribs for Kids, TANF and Health & Human Services	93.558	32120210		1,565
Total TANF				<u>20,869</u>
Public Health Emergency Preparedness	93.069	01510012PH1120		47,371
Public Health Emergency Preparedness	93.069	01510012PH1221		43,224
Total Public Health Emergency Preparedness				<u>90,595</u>
Get Vaccinated Ohio	93.268	01510012GV0220		6,643
Get Vaccinated Ohio	93.268	01510012GV0321		7,163
Total Get Vaccinated Ohio				<u>13,806</u>
Vaccine Equity VE21	93.268	01510012VE0121		24,773
Enhanced Operations EO21	93.323	01510012EO0121	\$ 29,296	245,757
Contact Tracing CT21	93.323	01510012CT0121	15,850	71,467
Coronavirus Response CO20	93.354	01510012CO0120		2,122
Total Covid-19			<u>45,146</u>	<u>344,119</u>
Total U.S. Department of Health and Human Services				469,389
U.S. DEPT OF TREASURY				
<i>Passed Through Ohio Department of Health</i>				
Coronavirus Response Supplemental CO21	21.019	01510012CO0121	65,104	449,412
Covid19 Contact Tracing CT20	21.019	01510012CT0120	11,981	48,424
Vaccine Needs Assessment VN21	21.019	01510012VN0121	40,000	60,000
Total U.S. DEPT OF TREASURY			<u>117,085</u>	<u>557,836</u>
TOTAL FEDERAL EXPENDITURES			<u>\$162,231</u>	<u>\$1,027,225</u>

The accompanying notes are an integral part of this schedule.

**COLUMBIANA GENERAL HEALTH DISTRICT
COLUMBIANA COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Columbiana General Health District (the District) under programs of the federal government for the year ended December 31, 2021. 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 or changes in net position 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 not 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 to other governments or not-for-profit agencies (subrecipients). As noted 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 provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals. In 2021, the District sub-granted to other Health Departments.

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.

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

Columbiana General Health District
Columbiana County
7360 State Route 45
PO Box 309
Lisbon, OH 44432

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 the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Columbiana County General Health District, Columbiana County, Ohio, (the District) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated July 29, 2022, wherein we noted the District uses a special purpose framework other than generally accepted accounting principles. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District.

Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes 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 or significant deficiencies may exist that were not identified.

Report on 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 financial statements. 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*.

However, we noted certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated July 29, 2022.

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.
July 29, 2022

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

Columbiana General Health District
Columbiana County
7360 State Route 45
PO Box 309
Lisbon, OH 44432

To the Board of Health:

Report on Compliance for the Major Federal Program

We have audited the Columbiana County General Health District's (the Health District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the Crawford County General Health District's major federal program for the year ended December 31, 2021. The Health District's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

In our opinion, the Health District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2021.

Basis for Opinion on The Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the Health District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Health District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The Health District's management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Health District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Health District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Health District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Health District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Health District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Health District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

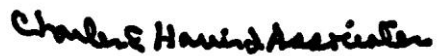
Report on Internal Control Over Compliance

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 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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
July 29, 2022

**COLUMBIANA COUNTY GENERAL HEALTH DISTRICT
COLUMBIANA COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Program (list):	COVID-19 – ALN # 21.019
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	No

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

**COLUMBIANA COUNTY GENERAL HEALTH DISTRICT
COLUMBIANA COUNTY**

SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended December 31, 2021

Prepared by Management

Finding Number	Finding Summary	Status	Additional Information
2020-001	Material Weakness and Non-Compliance-Audit adjustments	Partially corrected	

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OHIO AUDITOR OF STATE KEITH FABER



COLUMBIANA COUNTY GENERAL HEALTH DISTRICT

COLUMBIANA 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 9/13/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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