



OHIO AUDITOR OF STATE
KEITH FABER



**MAHONING COUNTY DISTRICT BOARD OF HEALTH
DBA MAHONING COUNTY PUBLIC HEALTH
MAHONING COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report	1
Prepared by Management:	
Management's Discussion and Analysis.....	5
Statement of Net Position – Cash Basis – December 31, 2023	13
Statement of Activities – Cash Basis – For the Year Ended December 31, 2023.....	14
Statement of Assets and Fund Balances – Cash Basis – Governmental Funds – December 31, 2023	15
Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis – Governmental Funds – For the Year Ended December 31, 2023	16
Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and Actual (Budget Basis) - General Fund – For the Year Ended December 31, 2023.....	17
Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and Actual (Budget Basis) – Federal Grants Fund – For the Year Ended December 31, 2023.....	18
Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and Actual (Budget Basis) – State Grants Fund – For the Year Ended December 31, 2023	19
Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and Actual (Budget Basis) – Food Service Fund – For the Year Ended December 31, 2023	20
Notes to the Financial Statements	21
Schedule of Expenditures of Federal Awards for the Year Ended December 31, 2023.....	39
Notes to the Schedule of Expenditures of Federal Awards – For the Year Ended December 31, 2023.....	41
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	43
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	45
Schedule of Findings – December 31, 2023.....	49

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR'S REPORT

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

To the Members of the Board:

Report on the Audit of the Financial Statements

Opinions

We have audited the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Mahoning County District Board of Health DBA Mahoning County Public Health, Mahoning County, Ohio (the Health District), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Health District's basic financial statements as listed in the table of contents.

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 Mahoning County District Board of Health DBA Mahoning County Public Health, as of December 31, 2023, and the respective changes in cash-basis financial position and the respective budgetary comparison for the General, Federal Grants, State Grants and Food Service funds for the year then ended in accordance with the cash-basis of accounting described in Note 2.

Basis for Opinions

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 Health 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 opinions.

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.

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 Health 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 *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 Health 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 Health 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 Health 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 Information

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

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 11, 2024, on our consideration of the Health District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. 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 Health 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 Health District's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

July 11, 2024

This page intentionally left blank.

MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023
UNAUDITED

The discussion and analysis of Mahoning County Public Health's (the "Health District") financial performance provides an overall review of the Health District's financial activities for the year ended December 31, 2023, within the limitations of the Health District's cash basis accounting. The intent of this discussion and analysis is to look at the Health District's financial performance as a whole. Readers should also review the basic financial statements and notes to enhance their understanding of the Health District's financial performance.

Financial Highlights

Key financial highlights for 2023 are as follows:

- The net position of the Health District was \$3,817,091 at the close of the year ended December 31, 2023. Of this amount, \$2,248,323 is unrestricted and may be used to meet the Health District's ongoing obligations to citizens and creditors.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$820,687 or about 20% of total General Fund disbursements and other financing uses.
- The fund balance of the Health District's General Fund decreased by \$550,419.
- The Health District's total net position decreased by \$995,342, which represents a 21% decrease from 2022.
- The Health District had \$8,726,833 in receipts and \$9,722,175 in disbursements in 2023.

Using the Basic Financial Statements

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

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

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

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

MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023
UNAUDITED

Basis of Accounting

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

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

Reporting the Health District as a Whole

The Statement of Net Position – Cash Basis and the Statement of Activities – Cash Basis reflect how the Health District did financially during 2023, within the limitations of cash basis accounting. The Statement of Net Position – Cash Basis presents the cash balances and investments of the governmental activities of the Health District at year end. The Statement of Activities – Cash Basis compares cash disbursements with program receipts for each governmental program. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each governmental function draws from the Health District's general receipts.

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

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

Reporting the Health District's Most Significant Funds

Fund Financial Statements

Fund financial statements provide detailed information about the Health District's major funds – not the Health District as a whole.

MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023
UNAUDITED

The Health District establishes separate funds to better manage its many activities and to help demonstrate that money that is restricted as to how it may be used is being spent for the intended purpose. All funds of the Health District fall into the governmental fund category.

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

The Health District as a Whole

**Table 1
Net Position**

	Governmental Activities	
	2023	2022
Assets		
Equity in pooled cash and investments at fair value	\$3,817,091	\$4,812,433
Net Position		
Restricted	1,568,768	2,013,691
Unrestricted	2,248,323	2,798,742
<i>Total Net Position</i>	\$3,817,091	\$4,812,433

Table 1 provides a summary of the Health District’s net position for 2023 compared to 2022 on a cash basis. As mentioned previously, net position decreased \$995,342. The decrease is due primarily to improvements made to our main campus building (new cubicles, flooring, painting, tree removal, etc.) and spending down federal and state grants.

MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023
UNAUDITED

Table 2 reflects the changes in net position for 2023 compared to 2022.

Table 2
Changes in Net Position

	Governmental Activities	
	2023	2022
<i>Program Cash Receipts</i>		
Charges for Services, Fines, Licenses & Permits	\$3,002,167	\$3,552,495
Grants and Apportionments	4,293,488	4,281,932
<i>General Receipts</i>		
Property Taxes	1,297,240	1,280,638
Miscellaneous Revenue	133,938	103,407
<i>Total Receipts</i>	<i>8,726,833</i>	<i>9,218,472</i>
<i>Disbursements</i>		
Health & Capital Outlay	9,599,275	8,420,815
Debt Service	122,900	119,700
<i>Total Disbursements</i>	<i>9,722,175</i>	<i>8,540,515</i>
<i>Change in Net Position</i>	<i>(995,342)</i>	<i>677,957</i>
Net Position Beginning of Year	4,812,433	4,134,476
Net Position End of Year	\$3,817,091	\$4,812,433

Grants and apportionments were the largest source of receipts accounting for 49% of total receipts in 2023. The Health District's direct charges to users of health services were the second largest source of receipts accounting for 34% of total receipts in 2023. These receipts consist primarily of charges for services for vaccinations, food service and landfill licenses, and various permits such as plumbing, sewage systems, camps, pools and spas. Property taxes accounted for 15% of total receipts. Miscellaneous revenue makes up the remaining 2% and consists of donations, rent, reimbursements, charges for copies, and other miscellaneous receipts.

Governmental Activities

If you look at the first column of the Statement of Activities – Cash Basis, you will see that the services provided by the Health District are health related. The second column (Cash Disbursements) shows the cost of providing these services. The next two columns entitled Program Cash Receipts identify amounts paid by people who are directly charged for health services and grants received by the Health District that must be used to provide a specific service. The last column compares the program receipts to the cost of the service.

MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023
UNAUDITED

This “net cost” amount represents the cost of the service which ends up being paid from money provided by local municipalities, taxpayers and state subsidies. These net costs are paid from the general receipts which are presented at the bottom of the statement.

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

The Health District’s Funds

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

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

At the end of 2023, the Health District’s governmental funds reported total ending fund balances of \$3,817,091. \$820,687 of the total is unassigned fund balance, which is available for spending. The remainder of fund balance is restricted, committed, or assigned to indicate it is not available for new spending. \$1,568,768 is classified as restricted for capital projects, constraints imposed by grant agreements, a tuberculosis control levy, various state permit special revenue funds, and State legislation for a construction demolition and debris fee. \$189,928 is classified as committed for encumbrances related to contractual obligations, and \$1,237,708 is assigned to encumbrances unrelated to contractual obligations and new appropriations in early 2024.

The schedule below indicates the fund balances as of December 31, 2023 and December 31, 2022 and the change in fund balances for all major and non-major governmental funds.

	Fund Balance <u>12/31/23</u>	Fund Balance <u>12/31/22</u>	Increase (Decrease)
General	\$2,248,323	\$2,798,742	(\$550,419)
Capital Projects	7,325	11,785	(4,460)
Debt Service	0	0	0
Federal Grants	387,825	552,590	(164,765)
State Grants	48,420	287,683	(239,263)
Food Service	488,282	445,508	42,774
Other Governmental	636,916	716,125	(79,209)
Total	<u>\$3,817,091</u>	<u>\$4,812,433</u>	<u>(\$995,342)</u>

The General Fund is the chief operating fund of the Health District. At the end of 2023, unassigned fund balance in the General Fund was \$820,687. The total fund balance of the General Fund decreased \$550,419 during 2023 to \$2,248,323 at year-end. The decrease is due mainly to improvements made to the main campus property and advances made to grant funds at year end to cover their negative cash balances.

MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023
UNAUDITED

As a measure of the General Fund’s liquidity, it may be useful to compare unassigned fund balance to total General Fund disbursements. Unassigned fund balance represents 24% of the total General Fund disbursements.

The Capital Projects Fund was created to account for bond proceeds received in 2021 for building improvements at the Health District’s main location. Most of the bond proceeds were spent in 2022 on a new heating and cooling system. More HVAC work was done in the server room in 2023, and \$7,325 remains for future improvements. The Debt Service Fund accounts for principal and interest payments on bonds that were issued in 2021 to purchase the Health District’s main building and for building improvements. The Debt Service Fund starts and ends the year with a zero balance as the General Fund transfers in just enough cash to cover the principal and interest payments. Federal and state grant awards were spent down in 2023. The Food Service Fund increased due to an increase in food license revenue as food establishments rebounded after COVID. The fund balance in other governmental funds decreased primarily to spending down a local grant.

Overall, the Health District had total receipts of \$8,726,833, disbursements of \$9,722,175, and a decrease in fund balance of \$995,342.

General Fund Budgeting Highlights

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

During the course of 2023, the Health District amended its General Fund budget several times. Actual receipts were slightly higher than budgeted receipts. Actual disbursements were significantly less than budgeted disbursements. The county commissioners declared three healthcare holidays in 2023 when the Health District was not charged for its share of premiums. Also, utility costs were less than anticipated, and nursing payroll disbursements were less than budgeted due to payroll costs being charged to grants.

Debt Administration

The Health District had the following long-term debt obligations outstanding at December 31, 2023 and 2022:

	Governmental Activities	
	2023	2022
General Obligation Bonds	\$1,300,000	\$1,395,000
Total Long-Term Obligations	\$1,300,000	\$1,395,000

All of the Health District’s long-term debt obligations are considered direct borrowings. Further detail on the Health District’s long-term debt obligations can be found in Note 11 to the financial statements.

MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023
UNAUDITED

Contacting the Health District's Financial Management

This financial report is designed to provide our citizens and taxpayers with a general overview of the Health District's finances and to reflect the Health District's accountability for the money it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Mahoning County Public Health, Office of Finance and Human Resources, 50 Westchester Drive, Youngstown, OH 44515.

This page intentionally left blank.

Mahoning County Public Health
Statement of Net Position - Cash Basis
December 31, 2023

	Governmental Activities
Assets	
Equity in Pooled Cash and Cash Equivalents	\$3,817,091
<i>Total Assets</i>	<i>\$3,817,091</i>
Net Position	
Restricted for:	
Capital Projects	\$7,325
Grants	560,435
TB Control	332,191
Construction Demolition & Debris	59,688
Food Service	488,282
Camps	3,655
Landfills	8,122
Well Water	30,426
Pools	26,019
Install Permits	52,625
Unrestricted	2,248,323
<i>Total Net Position</i>	<i>\$3,817,091</i>

See accompanying notes to the basic financial statements

Mahoning County Public Health
Statement of Activities - Cash Basis
For the Year Ended December 31, 2023

	Program Cash Receipts			Net (Disbursements) Receipts and Changes in Net Assets
	Cash Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Current:				
Health	\$9,338,736	\$3,002,167	\$4,293,488	(\$2,043,081)
Capital Outlay	260,539			(260,539)
Debt Service:				
Principal Retirement	95,000			(95,000)
Interest and Fiscal Charges	27,900			(27,900)
<i>Total Governmental Activities</i>	<u>\$9,722,175</u>	<u>\$3,002,167</u>	<u>\$4,293,488</u>	<u>(\$2,426,520)</u>
General Receipts:				
Property Taxes Levied for General Purposes				\$1,297,240
Miscellaneous				133,938
<i>Total General Receipts</i>				<u>1,431,178</u>
Change in Net Position				(995,342)
<i>Net Position Beginning of Year</i>				<u>4,812,433</u>
<i>Net Position End of Year</i>				<u>\$3,817,091</u>

See accompanying notes to the basic financial statements

Mahoning County Public Health
Statement of Assets and Fund Balances - Cash Basis
Governmental Funds
December 31, 2023

	<u>General</u>	<u>Capital Projects</u>	<u>Federal Grants</u>	<u>State Grants</u>	<u>Food Service</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets							
Equity in Pooled Cash and Cash Equivalents	\$2,248,323	\$7,325	\$387,825	\$48,420	\$488,282	\$636,916	\$3,817,091
<i>Total Assets</i>	<u>\$2,248,323</u>	<u>\$7,325</u>	<u>\$387,825</u>	<u>\$48,420</u>	<u>\$488,282</u>	<u>\$636,916</u>	<u>\$3,817,091</u>
Fund Balances							
Restricted	\$0	\$7,325	\$387,825	\$48,420	\$488,282	\$636,916	\$1,568,768
Committed	189,928	0	0	0	0	0	189,928
Assigned	1,237,708	0	0	0	0	0	1,237,708
Unassigned	820,687	0	0	0	0	0	820,687
<i>Total Fund Balances</i>	<u>\$2,248,323</u>	<u>\$7,325</u>	<u>\$387,825</u>	<u>\$48,420</u>	<u>\$488,282</u>	<u>\$636,916</u>	<u>\$3,817,091</u>

See accompanying notes to the basic financial statements

Mahoning County Public Health
Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis
Governmental Funds
For the Year Ended December 31, 2023

	General	Capital Projects	Debt Service	Federal Grants	State Grants	Food Service	Other Governmental Funds	Total Governmental Funds
Receipts								
Property Taxes	\$1,105,460	\$0	\$0	\$0	\$0	\$0	\$191,780	\$1,297,240
Charges for Services	1,264,426	0	0	0	0	0	197,065	1,461,491
Fines, Licenses and Permits	650,736	0	0	0	0	579,290	310,650	1,540,676
Intergovernmental	172,230	0	0	2,569,528	1,157,570	2,075	392,085	4,293,488
Miscellaneous	133,938	0	0	0	0	0	0	133,938
<i>Total Receipts</i>	<u>3,326,790</u>	<u>0</u>	<u>0</u>	<u>2,569,528</u>	<u>1,157,570</u>	<u>581,365</u>	<u>1,091,580</u>	<u>8,726,833</u>
Disbursements								
Current:								
Health	3,230,020	0	0	2,951,651	1,369,813	536,463	1,250,789	9,338,736
Capital Outlay	191,730	4,460	0	36,965	25,256	2,128	0	260,539
Debt Service:								
Principal Retirement	0	0	95,000	0	0	0	0	95,000
Interest and Fiscal Charges	0	0	27,900	0	0	0	0	27,900
<i>Total Disbursements</i>	<u>3,421,750</u>	<u>4,460</u>	<u>122,900</u>	<u>2,988,616</u>	<u>1,395,069</u>	<u>538,591</u>	<u>1,250,789</u>	<u>9,722,175</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(94,960)</u>	<u>(4,460)</u>	<u>(122,900)</u>	<u>(419,088)</u>	<u>(237,499)</u>	<u>42,774</u>	<u>(159,209)</u>	<u>(995,342)</u>
Other Financing Sources (Uses)								
Transfers In	0	0	122,900	0	0	0	0	122,900
Transfers Out	(122,900)	0	0	0	0	0	0	(122,900)
Advances In	166,400	0	0	416,423	2,536	0	80,000	665,359
Advances Out	(498,959)	0	0	(162,100)	(4,300)	0	0	(665,359)
<i>Total Other Financing Sources (Uses)</i>	<u>(455,459)</u>	<u>0</u>	<u>122,900</u>	<u>254,323</u>	<u>(1,764)</u>	<u>0</u>	<u>80,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(550,419)</u>	<u>(4,460)</u>	<u>0</u>	<u>(164,765)</u>	<u>(239,263)</u>	<u>42,774</u>	<u>(79,209)</u>	<u>(995,342)</u>
<i>Fund Balances Beginning of Year</i>	<u>2,798,742</u>	<u>11,785</u>	<u>0</u>	<u>552,590</u>	<u>287,683</u>	<u>445,508</u>	<u>716,125</u>	<u>4,812,433</u>
<i>Fund Balances End of Year</i>								
<i>Restricted</i>	0	7,325	0	387,825	48,420	488,282	636,916	1,568,768
<i>Committed</i>	189,928	0	0	0	0	0	0	189,928
<i>Assigned</i>	1,237,708	0	0	0	0	0	0	1,237,708
<i>Unassigned</i>	820,687	0	0	0	0	0	0	820,687
<i>Fund Balances End of Year</i>	<u>\$2,248,323</u>	<u>\$7,325</u>	<u>\$0</u>	<u>\$387,825</u>	<u>\$48,420</u>	<u>\$488,282</u>	<u>\$636,916</u>	<u>\$3,817,091</u>

See accompanying notes to the basic financial statements

Mahoning County Public Health
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
General Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Receipts				
Property Taxes	\$1,091,046	\$1,091,046	\$1,105,460	\$14,414
Charges for Services	1,076,418	1,076,418	1,264,426	188,008
Fines, Licenses and Permits	644,725	644,725	650,736	6,011
Intergovernmental	206,500	206,500	172,230	(34,270)
Miscellaneous	66,880	66,880	133,938	67,058
<i>Total Receipts</i>	<u>3,085,569</u>	<u>3,085,569</u>	<u>3,326,790</u>	<u>241,221</u>
Disbursements				
Current:				
Health	2,881,179	4,551,950	3,404,686	1,147,264
Capital Outlay	79,500	242,558	218,119	24,439
<i>Total Disbursements</i>	<u>2,960,679</u>	<u>4,794,508</u>	<u>3,622,805</u>	<u>1,171,703</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>124,890</u>	<u>(1,708,939)</u>	<u>(296,015)</u>	<u>1,412,924</u>
Other Financing Sources (Uses)				
Transfers Out	(124,890)	(122,900)	(122,900)	0
Advances In	0	0	166,400	166,400
Advances Out	0	(499,923)	(498,959)	964
<i>Total Other Financing Sources (Uses)</i>	<u>(124,890)</u>	<u>(622,823)</u>	<u>(455,459)</u>	<u>167,364</u>
<i>Net Change in Fund Balance</i>	0	(2,331,762)	(751,474)	1,580,288
<i>Unencumbered Fund Balance Beginning of Year</i>	2,698,580	2,698,580	2,698,580	0
Prior Year Encumbrances Appropriated	100,162	100,162	100,162	0
<i>Unencumbered Fund Balance End of Year</i>	<u>\$2,798,742</u>	<u>\$466,980</u>	<u>\$2,047,268</u>	<u>\$1,580,288</u>

See accompanying notes to the basic financial statements

Mahoning County Public Health
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Federal Grants Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Receipts				
Intergovernmental	\$0	\$3,866,652	\$2,569,528	(\$1,297,124)
<i>Total Receipts</i>	<u>0</u>	<u>3,866,652</u>	<u>2,569,528</u>	<u>(1,297,124)</u>
Disbursements				
Current:				
Health	0	4,020,326	2,969,944	1,050,382
Capital Outlay	0	66,545	36,964	29,581
<i>Total Disbursements</i>	<u>0</u>	<u>4,086,871</u>	<u>3,006,908</u>	<u>1,079,963</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(220,219)</u>	<u>(437,380)</u>	<u>(217,161)</u>
Other Financing Sources (Uses)				
Advances In	0	0	416,423	416,423
Advances Out	0	(162,100)	(162,100)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(162,100)</u>	<u>254,323</u>	<u>416,423</u>
<i>Net Change in Fund Balance</i>	0	(382,319)	(183,057)	199,262
<i>Unencumbered Fund Balance Beginning of Year</i>	550,480	550,480	550,480	0
Prior Year Encumbrances Appropriated	<u>2,110</u>	<u>2,110</u>	<u>2,110</u>	<u>0</u>
<i>Unencumbered Fund Balance End of Year</i>	<u>\$552,590</u>	<u>\$170,271</u>	<u>\$369,533</u>	<u>\$199,262</u>

See accompanying notes to the basic financial statements

Mahoning County Public Health
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
State Grants Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Receipts				
Intergovernmental	\$0	\$2,215,453	\$1,157,570	(\$1,057,883)
<i>Total Receipts</i>	<u>0</u>	<u>2,215,453</u>	<u>1,157,570</u>	<u>(1,057,883)</u>
Disbursements				
Current:				
Health	0	2,052,504	1,374,193	678,311
Capital Outlay	0	25,304	25,256	48
<i>Total Disbursements</i>	<u>0</u>	<u>2,077,808</u>	<u>1,399,449</u>	<u>678,359</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>137,645</u>	<u>(241,879)</u>	<u>(379,524)</u>
Other Financing Sources (Uses)				
Advances In	0	0	2,536	2,536
Advances Out	0	(4,300)	(4,300)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(4,300)</u>	<u>(1,764)</u>	<u>2,536</u>
<i>Net Change in Fund Balance</i>	0	133,345	(243,643)	(376,988)
<i>Unencumbered Fund Balance Beginning of Year</i>	283,110	283,110	283,110	0
Prior Year Encumbrances Appropriated	<u>4,573</u>	<u>4,573</u>	<u>4,573</u>	<u>0</u>
<i>Unencumbered Fund Balance End of Year</i>	<u>\$287,683</u>	<u>\$421,028</u>	<u>\$44,040</u>	<u>(\$376,988)</u>

See accompanying notes to the basic financial statements

Mahoning County Public Health
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Food Service Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Receipts				
Fines, Licenses and Permits	\$550,000	\$550,000	\$579,290	\$29,290
Intergovernmental	0	0	2,075	2,075
<i>Total Receipts</i>	<u>550,000</u>	<u>550,000</u>	<u>581,365</u>	<u>31,365</u>
Disbursements				
Current:				
Health	521,000	692,645	562,389	130,256
Capital Outlay	29,000	40,994	14,122	26,872
<i>Total Disbursements</i>	<u>550,000</u>	<u>733,639</u>	<u>576,511</u>	<u>157,128</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(183,639)</u>	<u>4,854</u>	<u>188,493</u>
<i>Net Change in Fund Balance</i>	0	(183,639)	4,854	188,493
<i>Unencumbered Fund Balance Beginning of Year</i>	445,478	445,478	445,478	0
Prior Year Encumbrances Appropriated	30	30	30	0
<i>Unencumbered Fund Balance End of Year</i>	<u>\$445,508</u>	<u>\$261,869</u>	<u>\$450,362</u>	<u>\$188,493</u>

See accompanying notes to the basic financial statements

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 1 – Reporting Entity

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

The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the Health District are not misleading. The Health District has no component units.

Primary Government

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

Public Entity Risk Pool

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

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

Note 2 - Summary of Significant Accounting Policies

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

Basis of Presentation

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

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Government-Wide Financial Statements The Statement of Net Position – Cash Basis and the Statement of Activities - Cash Basis 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 in nature and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The Health District has no business-type activities.

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

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

Fund Accounting

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

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

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

Capital Projects Fund – This fund accounts for the portion of the 2021 bond proceeds that will be used for future building improvements.

Debt Service Fund – This fund accounts for principal and interest payments on the 2021 bond issue used to finance the purchase of the Health District’s main office building and improvements to the building.

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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

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

Food Service Special Revenue Fund - This fund accounts for and reports food service license revenue received by the Health District. This fund met the threshold to be classified as a major fund for the first time in 2023. In prior years, it was included in Other Governmental Funds on the Health District's financial statements.

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

Basis of Accounting

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

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

Budgetary Process

All funds are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Health District may appropriate.

The appropriations resolution is the Health District's authorization to spend resources and sets annual limits on cash disbursements plus encumbrances at the level of control selected by the Health District. The legal level of control has been established by the Health District at the fund, department, and object level for all funds.

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

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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

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

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

Cash and Investments

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

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

Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation. The Health District has no restricted assets.

Inventory and Prepaid Items

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

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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 9 and 10, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

Long-Term Obligations

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

Leases

The Health District is the lessor/lessee (as defined by GASB 87) in various leases related to office space. Lease payables are not reflected under the Health District's cash basis of accounting. Lease revenue/disbursements are recognized when they are received/paid.

Net Position

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

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

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Fund Balance

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

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

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

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

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

In the General Fund, assigned amounts represent intended uses established by the Health District or a Health District official delegated that authority by resolution or by State Statute.

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

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

Internal Activity

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

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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

Note 3 – Accountability and Compliance

Accountability

The Health District had no deficit fund balances at December 31, 2023.

Compliance

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

Note 4 - Budgetary Basis of Accounting

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

Outstanding year end encumbrances are treated as cash disbursements (budgetary basis) rather than as restricted, committed or assigned fund balance (cash basis). The encumbrances outstanding at year end (budgetary basis) amounted to \$201,054 for the General Fund, \$4,380 for the State Grants special revenue fund, \$18,293 for the Federal Grants special revenue fund, and \$37,920 for the Food Service special revenue fund.

Note 5 - Deposits and Investments

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

Note 6 - Taxes

Property Taxes

Property taxes include amounts levied against all real and public utility property located in the Health District. Property tax revenue received in 2023 for real and public utility property taxes represents collections of 2022 taxes.

2023 real property taxes are levied after October 1, 2023, on the assessed values as of January 1, 2023, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2023 real property taxes are collected in and intended to finance 2024.

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2023 public utility property taxes which became a lien December 31, 2022, are levied after October 1, 2023, and are collected in 2024 with real property taxes.

The full tax rate for all Health District operations for the year ended December 31, 2023, was \$.28 per \$1,000 of assessed value. The assessed values of real property and public utility property upon which 2023 property tax receipts were based are as follows:

Real Property	
Residential	\$4,103,332,740
Agricultural	238,476,900
Commercial/Industrial/Mineral	957,524,700
Public Utility Personal	289,858,340
Public Utility Real	959,700
Total Assessed Value	<u><u>\$5,590,152,380</u></u>

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

Tax Abatements

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

As of December 31, 2023, Mahoning County had 16 properties under property tax abatement which reduce the Health District's tax revenues. They are all community reinvestment abatements designed to encourage businesses to locate within Mahoning County. Taxes abated in the 2023 collection year total \$5,331 for the Health District. A detailed list of the tax abatements is too cumbersome to include in this note, but a detailed list including the property owners' names and the amount of taxes abated for each land parcel can be obtained from the Mahoning County Auditor, 120 Market Street, Youngstown, Ohio 44503.

Mahoning County Public Health
 Mahoning County
 Notes to the Financial Statements
 For the Year Ended December 31, 2023

Note 7 – Advance Balances and Transfers

Transfers

During 2023, the following transfer was made:

<u>Transfer to</u>	<u>Transfer from</u> General Fund
Debt Service Fund	\$122,900

This transfer was made to make principal and interest payments on bond debt.

Advance Balances

Advance balances at December 31, 2023 consisted of the following individual advance receivables and payables:

	Advances Receivable	Advances Payable
Major Funds		
General Fund	\$498,959	
Federal Grants Fund		\$416,423
State Grants Fund		2,536
Other Nonmajor Governmental Funds		
Mixed Grants Fund		80,000
<i>Total Governmental Activities</i>	\$498,959	\$498,959

Advance balances at December 31, 2023 consisted of \$498,959 advanced from the General Fund to the Federal Grants Special Revenue Major Fund and to the State Grants Special Revenue Major Fund and the Mixed Grants Nonmajor Fund at year end to cover the negative fund balances of various grants that are not advance funded. The advance receivables/payables are expected to be repaid within one year.

Note 8 - Risk Management

The Health District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2023, the Health District contracted with the following companies for various types of insurance as follows:

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

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2023

The Health District has contractually agreed to cover health costs of full-time union employees subject to a monthly premium co-share up to a maximum of 18 percent under the collective bargaining agreement with AFSCME Local 3759. The Health District manages employee health benefits for all full-time employees on a self-insured basis. Full-time employees have a choice of four plans through Medical Mutual, the third party administrator (TPA) of the program, which reviews and pays the claims. Plan 1 provides basic health, prescription, and vision coverage. Plans 2 and 3 provide basic health, prescription, vision coverage, and also dental coverage. Plan 4 is a health savings account (HSA). Under Plan 4, the employee must establish an HSA with an administrator of the employee’s choice (bank, credit union, etc.).The County offered an incentive in 2023 of \$500 for single coverage and \$1,000 for employee and spouse, employee and child(ren), or family coverage to establish or remain in an HSA. The employee can contribute up to \$3,850 for single coverage and up to \$7,750 for employee and spouse, employee and child(ren), or family coverage (IRS guidelines) per year into the HSA. The employee has a \$3,000 coinsurance maximum for single coverage and \$6,000 for employee and spouse, employee and child(ren), or family coverage to pay from the HSA, and then everything is covered 100% if using in-network providers. The 2023 monthly premiums were as follows:

Plan 1	Monthly Premium	Employee 15% Co-share	Health District Cost
Single	\$1,470.64	\$220.60	\$1,250.04
Employee & Child(ren)	\$2,733.44	\$410.02	\$2,323.42
Employee & Spouse	\$2,938.90	\$440.84	\$2,498.07
Family	\$3,130.78	\$469.62	\$2,661.16

Plan 2	Monthly Premium	Employee 10% Co-share	Health District Cost
Single	\$1,373.25	\$137.33	\$1,235.93
Employee & Child(ren)	\$2,552.83	\$255.28	\$2,297.55
Employee & Spouse	\$2,739.71	\$273.97	\$2,465.74
Family	\$2,924.37	\$292.44	\$2,631.93

Plan 3	Monthly Premium	Employee 5% Co-share	Health District Cost
Single	\$1,288.60	\$64.43	\$1,224.17
Employee & Child(ren)	\$2,395.42	\$119.77	\$2,275.65
Employee & Spouse	\$2,575.08	\$128.75	\$2,446.33
Family	\$2,744.42	\$137.22	\$2,607.20

Plan 4	Monthly Premium	Employee 0% Co-share	Health District Cost
Single	\$1,076.22	\$0	\$1,076.22
Employee & Child(ren)	\$2,000.90	\$0	\$2,000.90
Employee & Spouse	\$2,150.88	\$0	\$2,150.88
Family	\$2,292.41	\$0	\$2,292.41

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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

Risk Pool Membership

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, 2022 (the most recent information available):

	<u>2022</u>
Cash and investments	\$ 42,310,794
Actuarial liabilities	\$15,724,479

Note 9 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System (OPERS)

Plan Description – Health District employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer public employee retirement system which 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. Effective January 1, 2022, new members may no longer select the combined plan, and current members may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members (e.g. Health District employees) may elect the member-directed plan and a few Health District employees selected the combined plan prior to 2022, nearly all employee members are in OPERS’ traditional pension plan; therefore, the following disclosure focuses on the traditional pension plan.

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

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report 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 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	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Age and Service Requirements: Age 57 with 25 years of service credit Or Age 62 with 5 years of service credit Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment.

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

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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 the benefit (which includes joint and survivor options and will continue to be administered by OPERS), 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. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

	State and Local
2023 Statutory Maximum Contribution Rates	
Employer	14.0
Employee *	10.0
 2023 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.

** 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; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

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

For 2023, the Health District’s contractually required contribution was \$485,217 for the traditional plan, \$22,261 for the combined plan, and \$7,994 for the member-directed plan.

Note 10 - 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 post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. Medicare-enrolled retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to traditional pension plan and combined plan benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Medicare Retirees Medicare-eligible with a minimum of 20 years of qualifying service credit

Non-Medicare Retirees Non-Medicare retirees qualify based on the following age-and-service criteria:

Group A 30 years of qualifying service credit at any age;

Group B 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

Group C 32 years of qualifying service credit and minimum age 55; or,

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Members with a retirement date prior to January 1, 2022 who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

The health care 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 separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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 allowing 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. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, state and local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2023, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and beginning July 1, 2022, there was a two percent allocation to health care for the 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 2022 was 4.0 percent; however, effective July 1, 2022, a portion of the health care rate was funded with reserves.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District’s contractually required contribution was \$765 for the year 2023.

Note 11 – Debt

Bonds Payable

In 2020, the Health District entered into a memorandum of understanding with the Mahoning County Board of Commissioners (MCBC) in which the MCBC agreed to issue debt for the Health District to purchase and renovate facilities for Health District operations, and the Health District agreed to reimburse the MCBC for all issuance costs, interest and principal associated with the issuance of notes and bonds. A note was issued in 2020 to finance the purchase of the Health District’s main campus building from its former landlord. This note was repaid in 2021 from the issuance of long-term general obligation bonds in 2021 totaling \$1,485,000 which are unvoted long-term general obligations of the County. Should the Health District fail to keep its promise under the memorandum of understanding to pay for the retirement of the bonds, the bonds are to be paid from the proceeds of the County’s levy of ad valorem property taxes, which taxes are within the ten-mill limitation imposed by Ohio law.

Changes in debt obligations for the year ended December 31, 2023 are as follows:

Governmental Activities:	<u>Outstanding 12/31/22</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding 12/31/23</u>	<u>Due Within One Year</u>
Bonds Payable					
1.616209% General Obligation - 2021	\$1,395,000	\$0	\$95,000	\$1,300,000	\$95,000

The following is a summary of the Health District’s future annual debt service requirements for governmental activities:

<u>Year</u>	<u>Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$95,000	\$26,000
2025	100,000	24,100
2026	100,000	22,100
2027	105,000	20,100
2028	105,000	18,000
2029 - 2033	560,000	57,400
2034 - 2035	235,000	7,100
Total	\$1,300,000	\$174,800

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 12 – Contingent Liabilities

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

Note 13 – Fund Balances

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

Fund Balances	General Fund	Capital Projects Fund	Federal Grants Fund	State Grants Fund	Food Service Fund	Other Governmental Funds	Total
Restricted for							
Capital Projects	\$0	\$7,325	\$0	\$0	\$0	\$0	\$7,325
Food Service	0	0	0	0	488,282	0	488,282
Tuberculosis Clinic	0	0	0	0	0	332,191	332,191
Construction Demolition & Debris	0	0	0	0	0	59,688	59,688
Maternal & Child Health Program Grant	0	0	0	0	0	16,500	16,500
Cribs for Kids/Safe Sleep Grant	0	0	0	0	0	30,042	30,042
Western Reserve Health Found. Grant	0	0	0	0	0	74,840	74,840
Ohio Equity Institute Grant	0	0	0	0	0	2,808	2,808
Camps	0	0	0	0	0	3,655	3,655
Landfills	0	0	0	0	0	8,122	8,122
Well Water	0	0	0	0	0	30,426	30,426
Pools	0	0	0	0	0	26,019	26,019
Install Permits	0	0	0	0	0	52,625	52,625
Public Health Emerg. Prep. Grant	0	0	15,942	0	0	0	15,942
WIC Grant	0	0	101,784	0	0	0	101,784
Drug Overdose Prevention Grant	0	0	45,175	0	0	0	45,175
Get Vaccinated Ohio Grant	0	0	820	0	0	0	820
Integrated Harm Reduction Grant	0	0	1,403	0	0	0	1,403
Coronavirus Response Grant	0	0	259	0	0	0	259
ARPA Grant	0	0	116,932	0	0	0	116,932
Public Health Workforce Grant	0	0	17,477	0	0	0	17,477
Aging Grant	0	0	3,007	0	0	0	3,007
Workforce Development Grant	0	0	57,093	0	0	0	57,093
Water Pollution Control Grant	0	0	25,872	0	0	0	25,872
CCR Grant	0	0	328	0	0	0	328
Adolescent Health Grant	0	0	1,733	0	0	0	1,733
HUB Grant	0	0	0	7,100	0	0	7,100
More 1st Birthdays Grant	0	0	0	32,193	0	0	32,193
Mosquito Control Grant	0	0	0	8,917	0	0	8,917
Moms Quit for Two Grant	0	0	0	210	0	0	210
<i>Total Restricted</i>	<u>0</u>	<u>7,325</u>	<u>387,825</u>	<u>48,420</u>	<u>488,282</u>	<u>636,916</u>	<u>1,568,768</u>
Committed to							
Contracts	189,928	0	0	0	0	0	189,928
<i>Total Committed</i>	<u>189,928</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>189,928</u>
Assigned to							
Encumbrances	11,127	0	0	0	0	0	11,127
2024 Appropriations	1,226,581	0	0	0	0	0	1,226,581
<i>Total Assigned</i>	<u>1,237,708</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,237,708</u>
Unassigned							
	820,687	0	0	0	0	0	820,687
<i>Total Fund Balances</i>	<u>\$2,248,323</u>	<u>\$7,325</u>	<u>\$387,825</u>	<u>\$48,420</u>	<u>\$488,282</u>	<u>\$636,916</u>	<u>\$3,817,091</u>

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 14 – 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 ended in April 2023. During 2023, the Health District received COVID-19 funding. The Health District will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

The 2023 activity includes \$89,864 which was sub-granted to the Mahoning County Jail and \$67,490 which was sub-granted to local school districts. The sub-granted amounts are reflected as health disbursements in the Federal Grants Special Revenue Fund on the accompanying financial statements.

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE:				
Passed Through Ohio Department of Health:				
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	05010011WA1123 05010011WA1224		\$801,234 211,078
Total U.S. Department of Agriculture				1,012,312
U.S. DEPARTMENT OF THE TREASURY:				
Passed Through Ohio Office of Budget and Management:				
Passed Through Mahoning County Commissioners:				
Covid-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	7000901 71724		2,500 128,880
Total U.S. Department of the Treasury				131,380
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Passed Through State Department of Aging/ District XI Area on Aging, Inc.:				
Title III, Part D Disease Prevention and Health Promotion Services	93.043	FY 23		9,597
Total CFDA # 93.043				9,597
Passed Through Ohio Department of Health:				
Public Health Emergency Preparedness	93.069	05010012PH1524 05010012PH1423 05010012PH1322		70,057 84,419 4,142
Total CFDA # 93.069				158,618
Passed Through Ohio Department of Health:				
Tuberculosis Prevention and Control Laboratory Program	93.116			6,241
Total CFDA # 93.116				6,241
Passed Through Ohio Department of Health:				
Injury Prevention and Control Research and State and Community Based Programs	93.136	05010014DR0423 05010014DR0322		38,044 52,207
Total CFDA # 93.136				90,251
Passed Through Ohio Department of Health:				
Immunization Cooperative Agreements Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.268	05010012CN0122 05010012GV0523 05010012GV0624		18,017 23,784 24,671
Total CFDA # 93.268				66,472
Passed Through Ohio Department of Health:				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	05010012CF0123 05010012EO0323 05010012EO0222	89,864	89,864 52,635 146,811
Total CFDA # 93.323			157,354	289,310
Passed Through Ohio Department of Health:				
Public Health Emergency Response/ Public Health Crisis Response	93.354	05010012WF0122	212,629	456,329
Total CFDA # 93.354			212,629	456,329

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023
(CONTINUED)**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (CONTINUED)				
Passed Through Ohio Department of Health:				
Public Health Emergency Response/ Public Health Crisis Response	93.391	05010011WD0123	40,000	42,632
Total CFDA # 93.391			<u>40,000</u>	<u>42,632</u>
Passed Through Ohio Department of Health: Passed Through Health Impact Ohio:				
Community Health Workers for Public Health Response	93.495	CDCCCR012022 CDCCCR022022	244,212 118,288	244,212 289,174
Total CFDA # 93.495			<u>362,500</u>	<u>533,386</u>
Passed Through Ohio Department of Health:				
State Physical Activity and Nutrition	93.439	7000963		7,300
Total CFDA # 93.439				<u>7,300</u>
Passed Through Ohio Department of Health:				
Opioid STR	93.788	05010014IN0322 1 H46TIO85753-01 05010014IH0123 05010014IH0224		20,777 20,000 30,000 27,718
Total CFDA # 93.788				<u>98,495</u>
Passed Through Ohio Department of Health:				
Maternal and Child Health Services Block Grant to States	93.994	05010011CK0523 05010011CK0624 05010011MP0622 05010011MP0723 05010011OE0523 05010011AH0124		12,980 1,405 62,161 38,086 63,215 2,767
Total CFDA # 93.994				<u>180,614</u>
Passed Through National Association of County and City Health Officials:				
Medical Reserve Corps Small Grant Program	93.008			600
Total CFDA # 93.008				<u>600</u>
Total U.S. Department of Health and Human Services			<u>772,483</u>	<u>1,939,845</u>
Total Expenditures of Federal Awards			<u>\$772,483</u>	<u>\$3,083,537</u>

The accompanying notes are an integral part of this schedule.

**MAHONING COUNTY DISTRICT BOARD OF HEALTH
DBA MAHONING COUNTY PUBLIC HEALTH
MAHONING COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510 (b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Mahoning County District Board of Health's (the Health District's) under programs of the federal government for the year ended December 31, 2023. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of the Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Health District, it is not intended to and does not present the financial position or changes in net position of the Health District.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in 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 Health District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

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

As a pass-through entity, the Health 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 Health District to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Health District has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

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

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

To the Members of the Board:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Mahoning County District Board of Health DBA Mahoning County Public Health, Mahoning County, (the Health District) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Health District's basic financial statements and have issued our report thereon dated July 11, 2024, wherein we noted the Health District uses a special purpose framework other than generally accepted accounting principles.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Health 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Health District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Health 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 Health 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 Health 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*.

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 Health 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 Health District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

July 11, 2024

OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

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

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

To the Members of the Board:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Mahoning County District Board of Health's DBA Mahoning County Public Health's, Mahoning County, (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 each of Mahoning County District Board of Health's DBA Mahoning County Public Health's major federal programs for the year ended December 31, 2023. Mahoning County District Board of Health's DBA Mahoning County Public Health's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Mahoning County District Board of Health DBA Mahoning County Public Health complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each 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 each 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.



Keith Faber
Auditor of State
Columbus, Ohio

July 11, 2024

This page intentionally left blank.

**MAHONING COUNTY DISTRICT BOARD OF HEALTH
DBA MAHONING COUNTY PUBLIC HEALTH
MAHONING COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2023**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	AL # 10.557 – Special Supplemental Nutrition Program for Women, Infants and Children AL # 93.323 – Covid 19 Epidemiology and Laboratory Capacity for Infectious Diseases
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



MAHONING COUNTY DISTRICT BOARD OF HEALTH

MAHONING 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 8/6/2024

65 East State 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