



OHIO AUDITOR OF STATE
KEITH FABER



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

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OHIO AUDITOR OF STATE KEITH FABER



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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 Financial Statements

We have audited the accompanying cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Mahoning County District Board of Health DBA Mahoning County Public Health, Mahoning County, Ohio (the Health District), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Health District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Efficient • Effective • Transparent

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Mahoning County District Board of Health DBA Mahoning County Public Health, as of December 31, 2020, and the respective changes in cash financial position and the respective budgetary comparison for the General, Federal Grants and State Grants funds thereof for the year then ended in accordance with the accounting basis described in Note 2.

Accounting Basis

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

Emphasis of Matter

As discussed in Note 14 to the financial statements, during 2020, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Health District. We did not modify our opinion regarding this matter.

Other Matters

Supplementary Information

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

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

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

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 7, 2021, on our consideration of the Health District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Health District's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

September 7, 2021

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MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
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, 2020, 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 2020 are as follows:

- The net position of the Health District was \$2,944,020 at the close of the year ended December 31, 2020. Of this amount, \$1,289,298 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 \$475,893, or about 17% of total General Fund disbursements and other financing uses.
- The fund balance of the Health District's General Fund increased by \$324,307.
- The Health District's total net position increased by \$1,029,378, which represents a 54% increase from 2019.
- The Health District had \$9,060,935 in receipts and \$9,026,557 in disbursements in 2020.
- The Health District purchased its main office location on Westchester Drive in Austintown in 2020 when the landlord put the property up for auction. A note was issued to finance the purchase which will be converted to bonds in 2021. This will save the Health District money in the long run as rent will no longer be paid.

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

MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
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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.

Basis of Accounting

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

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

Reporting the Health District as a Whole

The Statement of Net Position and the Statement of Activities reflect how the Health District did financially during 2020, within the limitations of cash basis accounting. The Statement of Net Position presents the cash balances and investments of the governmental activities of the Health District at year end. The Statement of Activities compares cash disbursements with program receipts for each governmental program. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each governmental function draws from the Health District's general receipts.

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

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

MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
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Reporting the Health District’s Most Significant Funds

Fund Financial Statements

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

Governmental Funds - All of the Health District’s activities are reported in governmental funds. The governmental fund financial statements provide a detailed short-term view of the Health District’s governmental operations and the health services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Health District’s health programs. The Health District’s major funds are the General Fund, the Capital Projects Fund, the Federal Grants Fund, and the State Grants Fund. All other nonmajor funds are reported as Other Governmental Funds. Other Governmental Funds include: Maternal and Child Health Program Fund, Mosquito Control Fund, Ohio Equity Institute Fund, Cribs for Kids Safe Sleep Fund, Food Service Fund, Camps Fund, Landfill Fund, Well Water Fund, Pools Fund, Install Permits Fund, TB Control Fund, Western Reserve Health Foundation Pathways HUB 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 provides a summary of the Health District’s net position for 2020 compared to 2019 on a cash basis. As mentioned previously, net position increased \$1,029,378. The increase is due primarily to receiving new federal and state grant awards in 2020 that have not been entirely spent.

**Table 1
Net Position**

	Governmental Activities	
	2020	2019
Assets		
Equity in pooled cash and investments at fair value	<u>\$2,944,020</u>	<u>\$1,914,642</u>
Net Position		
Restricted	1,654,722	949,651
Unrestricted	<u>1,289,298</u>	<u>964,991</u>
<i>Total Net Position</i>	<u><u>\$2,944,020</u></u>	<u><u>\$1,914,642</u></u>

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MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
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Table 2 reflects the changes in net position for 2020 compared to 2019.

Table 2
Changes in Net Position

	2020	2019
<i>Program Cash Receipts</i>		
Charges for Services, Fines, Licenses & Permits	\$2,721,876	\$2,403,590
Grants and Apportionments	5,031,319	3,125,442
<i>General Receipts</i>		
Property Taxes	1,157,279	1,146,769
Miscellaneous Revenue	150,461	111,689
<i>Total Receipts</i>	9,060,935	6,787,490
<i>Disbursements</i>		
Health & Capital Outlay	9,026,557	7,929,670
<i>Total Disbursements</i>	9,026,557	7,929,670
<i>Other Financing Sources</i>		
Note Proceeds	995,000	0
<i>Change in Net Assets</i>	1,029,378	(1,142,180)
Net Position Beginning of Year	1,914,642	3,056,822
Net Position End of Year	\$2,944,020	\$1,914,642

Grants and apportionments were the largest source of receipts accounting for 56% of total receipts in 2020. The Health District's direct charges to users of health services were the second largest source of receipts accounting for 30% of total receipts in 2020. 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 13% of total receipts. Miscellaneous revenue consists of donations, rent, reimbursements, charges for copies, and other miscellaneous receipts. Note proceeds were received in 2020 to fund the purchase of the Health District's main campus property which had previously been rented.

MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
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Governmental Activities

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

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

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 2020, the Health District's governmental funds reported total ending fund balances of \$2,944,020. \$475,893 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. \$1,654,722 is classified as restricted for constraints imposed by grant agreements, a tuberculosis control levy, various state permit special revenue funds, and State legislation for a construction demolition and debris fee. \$42,038 is classified as committed for encumbrances related to contractual obligations, and \$771,367 is assigned to encumbrances unrelated to contractual obligations and new appropriations in early 2021.

The General Fund is the chief operating fund of the Health District. At the end of 2020, unassigned fund balance in the General Fund was \$475,893. The total fund balance of the General Fund increased \$324,307 during 2020 to \$1,289,298 at year-end. The increase is due mainly to some payroll expense being paid from COVID-19 federal grant funds as employees spent less time on their normal job duties to conduct pandemic-related activities such as contact tracing and investigating workplace violations. The General Fund also had to advance out more cash at the end of 2020 than the previous year to cover grant funds with negative fund balances awaiting reimbursement from grantors. 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 19% of the total General Fund disbursements.

The governmental funds had total receipts of \$9,060,935 and disbursements of \$9,026,557. The governmental funds had an increase in cash balance of \$1,029,378.

MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
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COVID-19

The role of the Health District was significantly impacted in 2020 due to the COVID-19 pandemic, and it will continue to be impacted in 2021 as we vaccinate citizens on a massive scale. It is not possible to estimate the financial impact on the Health District in the future since the Health District cannot predict what additional federal or state funding may be received or how the pandemic will affect our normal revenues as our citizens and local businesses continue to suffer financial hardships.

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 2020, the Health District amended its General Fund budget several times. Actual disbursements were significantly less than budgeted disbursements as many General Fund employees were working on COVID-related activities instead of their normal job duties, and the payroll expenses for the COVID-related activities were paid for from federal COVID grant funds.

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.

Mahoning County Public Health
Statement of Net Position - Cash Basis
December 31, 2020

	Governmental Activities
Assets	
Equity in Pooled Cash and Cash Equivalents	\$2,944,020
<i>Total Assets</i>	\$2,944,020
Net Position	
Restricted for:	
Capital Projects	1
Grants	\$1,307,867
TB Control	205,662
Construction Demolition & Debris	8,966
Food Service	47,422
Camps	2,706
Landfills	1,567
Well Water	10,496
Pools	8,001
Install Permits	62,034
Unrestricted	1,289,298
<i>Total Net Position</i>	\$2,944,020

See accompanying notes to the basic financial statements

Mahoning County Public Health
Statement of Activities - Cash Basis
For the Year Ended December 31, 2020

	Program Cash			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	\$7,590,549	\$2,721,876	\$5,031,319	162,646
Capital Outlay	1,436,008			(1,436,008)
<i>Total Governmental Activities</i>	\$9,026,557	\$2,721,876	\$5,031,319	(1,273,362)
General Receipts:				
Property Taxes Levied for General Purposes				1,157,279
Debt Issued				995,000
Miscellaneous				150,461
<i>Total General Receipts</i>				2,302,740
Change in Net Position				1,029,378
<i>Net Position Beginning of Year</i>				1,914,642
<i>Net Position End of Year</i>				\$2,944,020

See accompanying notes to the basic financial statements

Mahoning County Public Health
Statement of Assets and Fund Balances - Cash Basis
Governmental Funds
December 31, 2020

	General	Capital Projects	Federal Grants	State Grants	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$1,289,298	\$1	\$534,159	\$556,243	\$564,319	\$2,944,020
<i>Total Assets</i>	<u>\$1,289,298</u>	<u>\$1</u>	<u>\$534,159</u>	<u>\$556,243</u>	<u>\$564,319</u>	<u>\$2,944,020</u>
Fund Balances						
Restricted	\$0	\$1	\$534,159	\$556,243	\$564,319	\$1,654,722
Committed	42,038	0	0	0	0	42,038
Assigned	771,367	0	0	0	0	771,367
Unassigned	475,893	0	0	0	0	475,893
<i>Total Fund Balances</i>	<u>\$1,289,298</u>	<u>\$1</u>	<u>\$534,159</u>	<u>\$556,243</u>	<u>\$564,319</u>	<u>\$2,944,020</u>

Mahoning County Public Health
Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis
Governmental Funds
For the Year Ended December 31, 2020

	General	Capital Projects	Federal Grants	State Grants	Other Governmental Funds	Total Governmental Funds
Receipts						
Property Taxes	\$977,852	\$0	\$0	\$0	\$179,427	\$1,157,279
Charges for Services	1,173,167	0	0	0	157,475	1,330,642
Fines, Licenses and Permits	544,862	0	0	0	846,372	1,391,234
Intergovernmental	154,780	0	2,981,284	1,372,520	402,435	4,911,019
Local Grant	0	0	0	0	120,300	120,300
Miscellaneous	150,461	0	0	0	0	150,461
<i>Total Receipts</i>	<u>3,001,122</u>	<u>0</u>	<u>2,981,284</u>	<u>1,372,520</u>	<u>1,706,009</u>	<u>9,060,935</u>
Disbursements						
Current:						
Health	2,505,539	0	2,395,217	1,101,789	1,588,004	7,590,549
Capital Outlay	22,780	1,177,495	186,883	26,152	22,698	1,436,008
<i>Total Disbursements</i>	<u>2,528,319</u>	<u>1,177,495</u>	<u>2,582,100</u>	<u>1,127,941</u>	<u>1,610,702</u>	<u>9,026,557</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>472,803</u>	<u>(1,177,495)</u>	<u>399,184</u>	<u>244,579</u>	<u>95,307</u>	<u>34,378</u>
Other Financing Sources (Uses)						
Proceeds of Note	0	995,000	0	0	0	995,000
Advances In	184,000	182,496	130,000	20,000	0	516,496
Advances Out	(332,496)	0	(182,500)	(1,500)	0	(516,496)
<i>Total Other Financing Sources (Uses)</i>	<u>(148,496)</u>	<u>1,177,496</u>	<u>(52,500)</u>	<u>18,500</u>	<u>0</u>	<u>995,000</u>
<i>Net Change in Fund Balances</i>	324,307	1	346,684	263,079	95,307	1,029,378
<i>Fund Balances Beginning of Year</i>	<u>964,991</u>	<u>0</u>	<u>187,475</u>	<u>293,164</u>	<u>469,012</u>	<u>1,914,642</u>
<i>Fund Balances End of Year</i>						
<i>Restricted</i>	0	1	534,159	556,243	564,319	1,654,722
<i>Committed</i>	42,038	0	0	0	0	42,038
<i>Assigned</i>	771,367	0	0	0	0	771,367
<i>Unassigned</i>	475,893	0	0	0	0	475,893
<i>Fund Balances End of Year</i>	<u>\$1,289,298</u>	<u>\$1</u>	<u>\$534,159</u>	<u>\$556,243</u>	<u>\$564,319</u>	<u>\$2,944,020</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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Property Taxes	\$980,846	\$980,846	\$977,852	(\$2,994)
Charges for Services	1,123,569	1,152,570	1,173,167	20,597
Fines, Licenses and Permits	507,286	507,286	544,862	37,576
Intergovernmental	130,097	130,097	154,780	24,683
Miscellaneous	66,290	66,290	150,461	84,171
<i>Total Receipts</i>	<u>2,808,088</u>	<u>2,837,089</u>	<u>3,001,122</u>	<u>164,033</u>
Disbursements				
Current:				
Health	2,769,999	3,241,476	2,567,341	674,135
Capital Outlay	38,089	49,137	22,795	26,342
<i>Total Disbursements</i>	<u>2,808,088</u>	<u>3,290,613</u>	<u>2,590,136</u>	<u>700,477</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(453,524)</u>	<u>410,986</u>	<u>864,510</u>
Other Financing Sources (Uses)				
Advances In	0	0	184,000	184,000
Advances Out	0	(418,496)	(332,496)	86,000
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(418,496)</u>	<u>(148,496)</u>	<u>270,000</u>
<i>Net Change in Fund Balance</i>	0	(872,020)	262,490	1,134,510
<i>Unencumbered Fund Balance Beginning of Year</i>	939,466	939,466	939,466	0
Prior Year Encumbrances Appropriated	25,525	25,525	25,525	0
<i>Unencumbered Fund Balance End of Year</i>	<u>\$964,991</u>	<u>\$92,971</u>	<u>\$1,227,481</u>	<u>\$1,134,510</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, 2020*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Receipts				
Intergovernmental	\$829,371	\$4,220,399	\$2,981,284	(\$1,239,115)
<i>Total Receipts</i>	<u>829,371</u>	<u>4,220,399</u>	<u>2,981,284</u>	<u>(1,239,115)</u>
Disbursements				
Current:				
Health	0	3,909,340	2,405,097	1,504,243
Capital Outlay	0	187,216	187,214	2
<i>Total Disbursements</i>	<u>0</u>	<u>4,096,556</u>	<u>2,592,311</u>	<u>1,504,245</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>829,371</u>	<u>123,843</u>	<u>388,973</u>	<u>265,130</u>
Other Financing Sources (Uses)				
Advances In	0	0	130,000	130,000
Advances Out	0	(182,500)	(182,500)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(182,500)</u>	<u>(52,500)</u>	<u>130,000</u>
<i>Net Change in Fund Balance</i>	829,371	(58,657)	336,473	395,130
<i>Unencumbered Fund Balance Beginning of Year</i>	179,560	179,560	179,560	0
Prior Year Encumbrances Appropriated	<u>7,915</u>	<u>7,915</u>	<u>7,915</u>	<u>0</u>
<i>Unencumbered Fund Balance End of Year</i>	<u>\$1,016,846</u>	<u>\$128,818</u>	<u>\$523,948</u>	<u>\$395,130</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Receipts				
Intergovernmental	\$0	\$1,378,293	\$1,372,520	(\$5,773)
<i>Total Receipts</i>	<u>0</u>	<u>1,378,293</u>	<u>1,372,520</u>	<u>(5,773)</u>
Disbursements				
Current:				
Health	0	1,593,285	1,103,857	489,428
Capital Outlay	0	30,000	26,152	3,848
<i>Total Disbursements</i>	<u>0</u>	<u>1,623,285</u>	<u>1,130,009</u>	<u>493,276</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(244,992)</u>	<u>242,511</u>	<u>487,503</u>
Other Financing Sources (Uses)				
Advances In	0	0	20,000	20,000
Advances Out	0	(1,500)	(1,500)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(1,500)</u>	<u>18,500</u>	<u>20,000</u>
<i>Net Change in Fund Balance</i>	0	(246,492)	261,011	507,503
<i>Unencumbered Fund Balance Beginning of Year</i>	292,863	292,863	292,863	0
Prior Year Encumbrances Appropriated	<u>300</u>	<u>300</u>	<u>300</u>	<u>0</u>
<i>Unencumbered Fund Balance End of Year</i>	<u>\$293,163</u>	<u>\$46,671</u>	<u>\$554,174</u>	<u>\$507,503</u>

See accompanying notes to the basic financial statements

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Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 – Reporting Entity

Mahoning County District Board of Health dba 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 and a Statement of Activities, 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, 2020

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

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

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

Fund Accounting

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

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

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

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Capital Projects Fund – This fund accounts for the note proceeds and cash advance from the General Fund to purchase the Health District’s main campus property in 2020.

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

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

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

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are used to account for assets held by the Health District under a trust agreement, or equivalent arrangement that has certain characteristics, for individuals, private organizations, or other governments and are not available to support the Health District’s own programs. The Health District did not have any trust funds in 2020. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The Health District did not have any custodial funds in 2020.

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 district if the filing has not been made.

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

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.

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.

Net Position

Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily include federal, 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.

Fund Balance

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

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

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

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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

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

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

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

Internal Activity

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

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

Note 3 – Accountability and Compliance

Accountability

The Health District had no deficit fund balances at December 31, 2020.

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:

1. Outstanding year end encumbrances are treated as cash disbursements (budgetary basis) rather than as restricted, committed or assigned fund balance (cash basis). The encumbrances outstanding at year end (budgetary basis) amounted to \$61,817 for the General Fund, \$2,069 for the State Grants special revenue fund, and \$10,210 for the Federal Grants 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 2020 for real and public utility property taxes represents collections of 2019 taxes.

2020 real property taxes are levied after October 1, 2020, on the assessed values as of January 1, 2020, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

Mahoning County Public Health
 Mahoning County
 Notes to the Financial Statements
 For the Year Ended December 31, 2020

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. 2020 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

The full tax rate for all Health District operations for the year ended December 31, 2020, was \$.28 per \$1,000 of assessed value. The assessed values of real property and public utility property upon which 2020 property tax receipts were based are as follows:

Real Property	
Residential	\$2,853,933,840
Agricultural	168,131,510
Commercial/Industrial/Mineral	769,049,150
Public Utility Personal	238,838,120
Public Utility Real	613,320
Total Assessed Value	\$4,030,565,940

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, 2020, Mahoning County had 17 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 2020 collection year total \$4,823 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, 2020

Note 7 – Advance Balances

Advance Balances

Advance balances at December 31, 2020 consisted of the following individual advance receivables and payables:

	Advances Receivable	Advances Payable
Major Funds		
General Fund	\$332,496	
Capital Projects Fund		\$182,496
Federal Grants Fund		130,000
State Grants Fund		20,000
<i>Total Governmental Activities</i>	\$332,496	\$332,496

Advance balances at December 31, 2020 consisted of \$150,000 advanced from the General Fund to the Federal Grants Special Revenue Major Fund and to the State Grants Special Revenue Major Fund at year end to cover the negative fund balances of various grants that are not advance funded. It also consisted of \$182,496 advanced from the General Fund to the Capital Projects Fund to help finance the purchase of the Health District’s main campus property. 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 2020, 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, 2020

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 2020 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 \$3,550 for single coverage and up to \$7,100 for employee and spouse, employee and child(ren), or family coverage (IRS guidelines) per year into the HSA. The employee has a \$2,800 coinsurance maximum for single coverage and \$5,600 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 2020 monthly premiums were as follows:

Plan 1	Monthly Premium	Employee 15% Co-share	Health District Cost
Single	\$1,231.09	\$184.66	\$1,046.43
Employee & Child(ren)	\$2,288.21	\$343.23	\$1,944.98
Employee & Spouse	\$2,460.20	\$369.03	\$2,091.17
Family	\$2,620.82	\$393.12	\$2,227.70

Plan 2	Monthly Premium	Employee 10% Co-share	Health District Cost
Single	\$1,151.20	\$115.12	\$1,036.08
Employee & Child(ren)	\$2,140.08	\$214.01	\$1,926.07
Employee & Spouse	\$2,296.85	\$229.69	\$2,067.16
Family	\$2,451.55	\$245.16	\$2,206.39

Plan 3	Monthly Premium	Employee 5% Co-share	Health District Cost
Single	\$1,079.16	\$53.96	\$1,025.20
Employee & Child(ren)	\$2,006.12	\$100.31	\$1,905.81
Employee & Spouse	\$2,156.60	\$107.83	\$2,048.77
Family	\$2,298.43	\$114.92	\$2,183.51

Plan 4	Monthly Premium	Employee 0% Co-share	Health District Cost
Single	\$896.59	\$0	\$896.59
Employee & Child(ren)	\$1,666.91	\$0	\$1,666.91
Employee & Spouse	\$1,791.86	\$0	\$1,791.86
Family	\$1,909.79	\$0	\$1,909.79

Mahoning County Public Health
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Notes to the Financial Statements
For the Year Ended December 31, 2020

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, 2019 (the most recent information available):

	<u>2019</u>
Cash and investments	\$ 38,432,610
Actuarial liabilities	\$14,705,917

During 2020, the Health District made a payment of \$2,086 to the Pool for its 15% deductible under the Health District's injunctive relief coverage.

During 2020, the Health District made a significant change to its coverage from the prior year by adding property coverage for the main campus building purchased from its former landlord in 2020.

Note 9 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System (OPERS)

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

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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.

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

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit 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 initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

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

Mahoning County Public Health
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 Notes to the Financial Statements
 For the Year Ended December 31, 2020

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of their benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Beginning in 2022, the combined plan will be consolidated under the traditional pension plan (defined benefit plan), and the combined plan option will no longer be available for new hires beginning in 2022.

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

	State and Local
2020 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee *	10.0 %
 2020 Actual Contribution Rates	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits **	0.0
Total Employer	14.0 %
Employee (paid by Health District for most employees)	10.0 %

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

** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4 percent.

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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

The Health District's contractually required contribution was \$635,528 for the year 2020 for the traditional pension plan. Contributions to the member-directed plan were \$12,025 for 2020, and contributions to the combined plan were \$25,396. The Health District paid both the entire employee share and the employer share for most employees with the exception of most managers who pay their own employee share.

Note 10 - Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

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

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

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by the OPERS Board of Trustees, a portion of each employer’s contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, 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.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2020, OPERS did not allocate any employer contribution to health care for members in the traditional pension plan and combined plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2020 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District’s contractually required contribution was \$481 for the year 2020.

Note 11 – Debt

Note Payable

The Health District has an outstanding note from direct borrowing of \$995,000 related to governmental activities. The note was issued on September 14, 2020 to finance the purchase of the Health District’s main campus building from its former landlord. The note is not subject to redemption prior to the maturity date of September 13, 2021. This note is part of a larger issue of general obligation (limited tax) notes to Mahoning County. This note will be repaid in 2021 from the issuance of bonds which will be unvoted general obligations of the County. The principal, interest, and any premium on the bonds, unless paid from other sources, 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.

	Outstanding 12/31/19	Issued	Retired	Outstanding 12/31/20	Due Within One Year
Governmental Activities					
1.00% Various Purpose - 2020	\$0	\$995,000	\$0	\$995,000	\$995,000

Mahoning County Public Health
 Mahoning County
 Notes to the Financial Statements
 For the Year Ended December 31, 2020

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

Year	Note	
	Principal	Interest
2021	\$995,000	\$9,922

Leases

The Health District leases buildings and office equipment under noncancelable leases. The Health District disbursed \$187,764 to pay lease costs for the year ended December 31, 2020. Future lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2021	\$58,046
2022	44,546
2023	<u>20,304</u>
Total	<u>\$122,896</u>

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:

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Fund Balances	General Fund	Capital Projects Fund	Federal Grants Fund	State Grants Fund	Other Governmental Funds	Total
Restricted for						
Capital Projects	\$0	\$1	\$0	\$0	\$0	\$1
Tuberculosis Clinic	0	0	0	0	205,662	205,662
Construction Demolition & Debris	0	0	0	0	8,966	8,966
Maternal and Child Health Program Grant	0	0	0	0	52,049	52,049
Ohio Equity Institute Grant	0	0	0	0	56,389	56,389
Cribs for Kids/Safe Sleep Grant	0	0	0	0	24,929	24,929
Western Reserve Health Foundation Grant	0	0	0	0	84,098	84,098
Food Service	0	0	0	0	47,422	47,422
Camps	0	0	0	0	2,706	2,706
Landfills	0	0	0	0	1,567	1,567
Well Water	0	0	0	0	10,496	10,496
Pools	0	0	0	0	8,001	8,001
Install Permits	0	0	0	0	62,034	62,034
Public Health Emerg. Prep. Grant	0	0	22,775	0	0	22,775
WIC Grant	0	0	118,013	0	0	118,013
Aging Grant	0	0	1,127	0	0	1,127
Drug Overdose Prevention Grant	0	0	38,049	0	0	38,049
Get Vaccinated Ohio Grant	0	0	4,451	0	0	4,451
Integrated Naloxone Access Grant	0	0	18,068	0	0	18,068
Covid-19 Fund	0	0	287,393	0	0	287,393
CARES Act Fund	0	0	44,283	0	0	44,283
HUB Grant	0	0	0	8,601	0	8,601
More 1st Birthdays Grant	0	0	0	516,858	0	516,858
Mosquito Control Grant	0	0	0	1,110	0	1,110
Moms Quit for Two Grant	0	0	0	29,674	0	29,674
<i>Total Restricted</i>	<u>0</u>	<u>1</u>	<u>534,159</u>	<u>556,243</u>	<u>564,319</u>	<u>1,654,722</u>
Committed to						
Contracts	42,038	0	0	0	0	42,038
<i>Total Committed</i>	<u>42,038</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,038</u>
Assigned to						
Encumbrances	19,779	0	0	0	0	19,779
2021 Appropriations	751,588	0	0	0	0	751,588
<i>Total Assigned</i>	<u>771,367</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>771,367</u>
Unassigned						
	475,893	0	0	0	0	475,893
<i>Total Fund Balances</i>	<u>\$1,289,298</u>	<u>\$1</u>	<u>\$534,159</u>	<u>\$556,243</u>	<u>\$564,319</u>	<u>\$2,944,020</u>

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Health District. The Health District's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Health District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the Health District received CARES Act funding of \$435,819. The Health District also received an additional \$1,058,637 in federal grant funding for coronavirus relief of which \$252,223 was sub-granted to other governments. These sub-granted amounts are reflected as health disbursements in the Federal Grants Special Revenue Fund on the accompanying financial statements.

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE:				
Passed Through Ohio Department of Health:				
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	05010011WA0820 05010011WA0921		\$869,549 204,428
Total U.S. Department of Agriculture				1,073,977
U.S. DEPARTMENT OF THE TREASURY:				
Passed Through Ohio Department of Health:				
Covid-19 Coronavirus Relief Fund	21.019	05010012CT0120 05010012CO0121 05010011RC0121	45,576 121,329	314,335 78,291 121,329
Passed Through Ohio Office of Budget and Management: Passed Through Mahoning County Commissioners:				
Covid-19 Coronavirus Relief Fund	21.019	71700		391,536
Total U.S. Department of the Treasury			166,905	905,491
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Passed Through State Department of Aging/ District XI Area on Aging, Inc.:				
Aging Cluster: Title III, Part B Grants for Supportive Services and Senior Centers	93.044	FY 20		1,887
Total CFDA # 93.044 - Aging Cluster				1,887
Passed Through Ohio Department of Health:				
Public Health Emergency Preparedness	93.069	05010012PH1120 05010012PH1221		91,993 45,948
Total CFDA # 93.069				137,941
Passed Through Ohio Department of Health:				
Health Department Response to Public Health or Healthcare Crises Injury Prevention and Control Research and State and Community Based Programs	93.136	05010014DR0120 05010014DR0221		143,151 1,121
Total CFDA # 93.136				144,272

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
Passed Through Ohio Department of Health:				
Immunization Cooperative Agreements				16,225
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.268	05010012GVO0220 05010012GVO0321		10,067
Total CFDA # 93.268			<u>85,318</u>	<u>26,292</u>
Passed Through Ohio Department of Health:				
COVID-19 Public Health Emergency Response	93.354	05010012CO0120	85,318	302,866
Total CFDA # 93.354			<u>85,318</u>	<u>302,866</u>
Passed Through Ohio Department of Health:				
State Physical Activity and Nutrition	93.439	05010011CK0119 05010012CK0220		1,391 6,741
Total CFDA # 93.439				<u>8,132</u>
Passed Through Ohio Department of Health:				
Opioid STR	93.788	05010014IN0120 05010014IN0221		15,118 10,962
Total CFDA # 93.788				<u>26,080</u>
Passed Through Ohio Department of Health:				
Maternal and Child Health Services Block Grant to Stat	93.994	05010011CK0321 05010011MP0319 05010011MP0420 05010011MP0521 05010011OE0119 05010011OE0220 05010011OE0321		281 31,666 33,735 3,722 10,152 50,089 2,932
Total CFDA # 93.994				<u>132,577</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>85,318</u>	<u>780,647</u>
Total Expenditures of Federal Awards			<u>\$252,223</u>	<u>\$2,760,115</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, 2020**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Mahoning County Public Health's (the Health District's) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of the Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Health District, it is not intended to and does not present the financial position or changes in financial position of the Health District.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – MATCHING REQUIREMENTS

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

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.

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OHIO AUDITOR OF STATE KEITH FABER



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(800) 443-9272

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 and the Comptroller General of the United States' *Government Auditing Standards*, 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, (the Health District) as of and for the year ended December 31, 2020, 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 September 7, 2021, wherein we noted the Health District uses a special purpose framework other than generally accepted accounting principles and that the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Health District.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Keith Faber
Auditor of State
Columbus, Ohio

September 7, 2021

OHIO AUDITOR OF STATE KEITH FABER



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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

We have audited the Mahoning County District Board of Health DBA Mahoning County Public Health's (the Health District) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the Mahoning County Public Health District's major federal programs for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the Health District's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on each Major Federal Program

In our opinion, the 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 directly and materially affect its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

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

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

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

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



Keith Faber
Auditor of State
Columbus, Ohio

September 7, 2021

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

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA # 10.557 – Special Supplemental Nutrition Program for Women, Infants and Children CFDA # 21.019 – Coronavirus Relief Fund
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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OHIO AUDITOR OF STATE KEITH FABER



MAHONING COUNTY DISTRICT BOARD OF HEALTH

MAHONING COUNTY

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 10/5/2021

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov