



**Auditor of State  
Betty Montgomery**



**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

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

To Members of the Board:

We have audited the accompanying financial statements of Mahoning District Board of Health, Mahoning County (the "District") as of and for the year ended December 31, 2002. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Mahoning District Board of Health as of December 31, 2002, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2003 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

June 23, 2003

**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	Governmental Fund Types		Fiduciary Funds	Totals (Memorandum Only)
	General	Special Revenue	Agency	
<b>Cash Receipts:</b>				
Federal awards	\$46,173	\$359,677	\$0	\$405,850
State awards		481,635		481,635
Other Intergovernmental	779,010			779,010
Levies-Taxes		195,757		195,757
Inspection fees	660,303	900		661,203
Permits	208,395			208,395
Other fees	392,661			392,661
Licenses			531,113	531,113
Contractual services	455,624			455,624
Other receipts		12,640		12,640
<b>Total Cash Receipts</b>	<b>2,542,166</b>	<b>1,050,609</b>	<b>531,113</b>	<b>4,123,888</b>
<b>Cash Disbursements:</b>				
Salaries	1,386,672	104,520		1,491,192
Supplies	133,766	17,185		150,951
Remittances to State			213,942	213,942
Equipment	95,500	5,080		100,580
Contracts - Repair	8,009	1,321		9,330
Contracts - Services	165,865	38,417		204,282
Rentals	210,382	5,673		216,055
Travel	61,278	1,648		62,926
Project Fund Expenses-Federal		357,810		357,810
Project Fund Expenses-State		401,930		401,930
Compensation and damages	23,480			23,480
Advertising and printing	10,533	278		10,811
Public employee's retirement	302,204	22,251		324,455
Unemployment compensation	1,029			1,029
Other	341,267	26,702		367,969
<b>Total Disbursements</b>	<b>2,739,985</b>	<b>982,815</b>	<b>213,942</b>	<b>3,936,742</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>(197,819)</b>	<b>67,794</b>	<b>317,171</b>	<b>187,146</b>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In	320,934	104,201		425,135
Transfers-Out	(104,200)	(2,955)	(317,980)	(425,135)
Reimbursements	430	100		530
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>217,164</b>	<b>101,346</b>	<b>(317,980)</b>	<b>530</b>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	19,345	169,140	(809)	187,676
Fund Cash Balances, January 1	774,971	96,310	4,078	875,359
<b>Fund Cash Balances, December 31</b>	<b>\$794,316</b>	<b>\$265,450</b>	<b>\$3,269</b>	<b>\$1,063,035</b>
Reserves for Encumbrances, December 31	\$138,429	\$107,550	\$0	\$245,979

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

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**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash**

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

**D. Fund Accounting**

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

**1. General Fund**

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

**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002  
(Continued)**

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

**2. Special Revenue Funds**

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

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

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

*TB Clinic* – This fund is used to account for funds used for the treatment of TB.

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

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

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

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

**E. Budgetary Process**

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

**1. Appropriations**

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

**2. Estimated Resources**

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

**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002  
(Continued)**

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

**3. Encumbrances**

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

A summary of 2002 budgetary activity appears in Note 2.

**F. Property, Plant and Equipment**

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

**G. Accumulated Leave**

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

**2. BUDGETARY ACTIVITY**

Budgetary activity for the year ended December 31, 2002 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,611,660	\$2,863,530	\$251,870
Special Revenue	202,250	1,154,910	952,660
Total	\$2,813,910	\$4,018,440	\$1,204,530

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,021,867	\$2,982,614	\$39,253
Special Revenue	1,275,884	1,093,320	182,564
Total	\$4,297,751	\$4,075,934	\$221,817

**3. INTERGOVERNMENTAL FUNDING**

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

**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002  
(Continued)**

**4. RETIREMENT SYSTEM**

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

Contribution rates are also prescribed by the Ohio Revised Code. As of December 31, 2002, the PERS requires contributions to the system of 8.5% of employees gross wages. The District paid the employee share of 8.5% to the PERS for its employees per the collective bargaining agreement and Board authorization. The District contributed an amount equal to 13.55% of participants' gross salaries for 2002. The District has paid all contributions required through December 31, 2002.

**5. RISK MANAGEMENT**

**Risk Pool Membership**

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

- Legal liability
- Property Coverage;
- Wrongful act's liability; and
- Vehicle.

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31, 2001 and December 31, 2000, the latest information available:

	<u>2001</u>	<u>2000</u>
Cash and investments	\$10,082,372	\$8,750,206
Actuarial liabilities	\$8,827,588	\$7,504,267

**6. CONTINGENT LIABILITIES**

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

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**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Passed Through Ohio Department of Health/ Youngstown Area Community Action Council			
Special Supplemental Nutrition Program for Women, Infants and Children	FY-02 FY-03	10.557	\$11,616 2,234
Total U.S. Department of Agriculture			<u>13,850</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>			
Passed Through Mahoning County			
Community Development Block Grants/Entitlement Grants		14.218	575
Lead Based Paint Hazard Control in Privately Owned Housing		14.900	<u>11,365</u>
Total U.S. Department of Housing and Urban Development			<u>11,940</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>			
Passed Through Ohio Department of Public Safety			
State and Community Highway Safety	1708.0 3050.0	20.600	51,402 9,999
Total U.S. Department of Transportation			<u>61,401</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>			
Passed Through State Department of Aging/ District XI Area Agency on Aging, Inc.			
Title III, Part B - Supportive Services and Senior Centers	FY-00-6352 FY-01-6352	93.044	1,419 37,340
Total CFDA # 93.044			38,759

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

**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(Continued)**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)</b>			
Passed Through Ohio Department of Health:			
Childhood Lead Poisoning Prevention Projects - State and Community - Based Childhood Lead Poisoning Prevention and Surveillance of Blood Levels in Children	50-1-001-1-BD-02 50-1-001-1-BD-03	93.197	30,886 <u>23,183</u>
Total CFDA # 93.197			54,069
Centers For Disease Prevention and Control Investigations and Technical Assistance	50-1-001-2-BI-03	93.283	28,881
Block Grant Maternal and Child Health Services	50-1-001-1-BE-01 50-1-001-1-BE-02	93.994	70,158 <u>10,080</u>
Total CFDA # 93.994			80,238
Medical Assistance Program	FY01	93.778	<u>30,998</u>
Total U.S. Department of Health and Human Services			<u><b>232,945</b></u>
Total Federal Financial Assistance			<u><u><b>\$320,136</b></u></u>

**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 2002**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - MATCHING REQUIREMENTS**

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

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

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





**Auditor of State  
Betty Montgomery**

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

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

To Members of the Board:

We have audited the accompanying financial statements of Mahoning District Board of Health, Mahoning County (the "District") as of and for the year ended December 31, 2002, and have issued our report thereon dated June 23, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted an immaterial instance of noncompliance that we have reported to management of the District in a separate letter dated June 23, 2003.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated June 23, 2003.

Mahoning District Board of Health  
Mahoning County  
Independent Accountants' Report on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page 2

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

June 23, 2003



## Auditor of State Betty Montgomery

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

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

To Members of the Board:

#### Compliance

We have audited the compliance of Mahoning District Board of Health, Mahoning County (the "District") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2002. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

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

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2002.

#### Internal Control Over Compliance

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

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

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

June 23, 2003

**MAHONING DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2002**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Block Grant Maternal and Child Health Services CFDA # 93.994
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

**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





**Auditor of State  
Betty Montgomery**

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**MAHONING DISTRICT BOARD OF HEALTH**

**MAHONING COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER 18, 2003**