

***FRANKLIN COUNTY PUBLIC HEALTH***

**FRANKLIN COUNTY, OHIO**

**SINGLE AUDIT**

**For the Year Ended December 31, 2020**







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

We have reviewed the *Independent Auditor's Report* of the Franklin County Public Health, Franklin County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2020 through December 31, 2020. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

October 05, 2021

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

SINGLE AUDIT  
FOR THE YEAR ENDED DECEMBER 31, 2020

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**INDEPENDENT AUDITOR'S REPORT**

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

To the Board of Health:

***Report on the Financial Statements***

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

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, each major fund and the aggregate remaining fund information of Franklin County Public Health, Franklin County, Ohio as of December 31, 2020, and the respective changes in cash financial position and the respective budgetary comparison for the General Fund, CDC Grant Fund, Prevention and Wellness Fund, Environmental Health Fund, Regional Public Health Emergency Preparedness Fund, and Health Systems and Planning Fund thereof for the year then ended in accordance with the accounting basis described in Note 2.

***Accounting Basis***

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

***Emphasis of Matter***

As discussed in Note 9 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District. Our opinion is not modified with respect to this matter.

***Other Matters***

***Supplemental Information***

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



***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 3, 2021 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance.

*Charles E. Harris & Associates*

*Charles E. Harris & Associates, Inc.*  
September 3, 2021

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

STATEMENT OF NET POSITION - CASH BASIS  
DECEMBER 31, 2020

	<b>Governmental Activities</b>
<b>Assets</b>	
Cash and cash equivalents with fiscal/escrow agents . . . . .	\$ 3,896,529
Total assets . . . . .	\$ 3,896,529
 <b>Net position</b>	
Restricted for:	
Prevention and wellness. . . . .	\$ 617,861
Environmental health . . . . .	1,580,408
Construction and demolition debris . . . . .	388,867
Other purposes. . . . .	215,384
Unrestricted. . . . .	1,094,009
Total net position . . . . .	\$ 3,896,529

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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

STATEMENT OF ACTIVITIES - CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Cash</u> <u>Disbursements</u>	<u>Program Cash Receipts</u>		<u>Net (Disbursements)</u> <u>Receipts and Changes</u> <u>in Net Position</u>
		<u>Charges for</u> <u>Services and</u> <u>Sales</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Governmental</u> <u>Activities</u>
<b>Governmental activities:</b>				
Salaries . . . . .	\$ 7,347,358	\$ 2,225,095	\$ 4,691,085	\$ (431,178)
PERS . . . . .	997,441	302,254	640,680	(54,507)
Workers' compensation . . . . .	83,804	32,265	47,844	(3,695)
Other fringe benefits . . . . .	1,935,990	637,050	1,220,254	(78,686)
Supplies . . . . .	331,483	61,065	199,153	(71,265)
Equipment . . . . .	52,046	33,825	18,698	477
Travel, meeting and memberships . . . . .	91,625	45,283	42,966	(3,376)
Contract - services . . . . .	1,561,261	330,502	1,031,919	(198,840)
Contract - repairs . . . . .	28,461	13,049	11,657	(3,755)
Rentals . . . . .	190,674	94,211	58,376	(38,087)
Advertising and promotion . . . . .	1,184,893	3,903	896,049	(284,941)
Grants to other entities . . . . .	1,364,117	-	1,359,444	(4,673)
	<u>\$ 15,169,153</u>	<u>\$ 3,778,502</u>	<u>\$ 10,218,125</u>	<u>(1,172,526)</u>
<b>General receipts:</b>				
Grants and entitlements not restricted to specific programs . . . . .				1,745,021
Miscellaneous . . . . .				7,876
Total general receipts . . . . .				<u>1,752,897</u>
Change in net position . . . . .				580,371
<b>Net position at beginning of year . . . . .</b>				<u>3,316,158</u>
<b>Net position at end of year . . . . .</b>				<u>\$ 3,896,529</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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

STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2020

	<b>General</b>	<b>CDC Grant</b>	<b>Prevention and Wellness</b>	<b>Environmental Health</b>
<b>Assets</b>				
Cash and cash equivalents with fiscal/escrow agent. . . . .	\$ 365,924	\$ 5,974	\$ 617,861	\$ 1,580,408
<b>Fund balances</b>				
Restricted:				
Prevention and wellness . . . . .	\$ -	\$ -	\$ 617,861	\$ -
Environmental health . . . . .	-	-	-	1,580,408
Construction and demolition debris . . .	-	-	-	-
Other purposes. . . . .	-	5,974	-	-
Committed:				
Health systems and planning . . . . .	-	-	-	-
Assigned:				
Subsequent year appropriation . . . . .	221,057	-	-	-
Unassigned . . . . .	144,867	-	-	-
<b>Total fund balances. . . . .</b>	<b>\$ 365,924</b>	<b>\$ 5,974</b>	<b>\$ 617,861</b>	<b>\$ 1,580,408</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Regional Public Health Emergency Preparedness</b>	<b>Health Systems and Planning</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<u>\$ 96,901</u>	<u>\$ 728,085</u>	<u>\$ 501,376</u>	<u>\$ 3,896,529</u>
\$ -	\$ -	\$ -	\$ 617,861
-	-	-	1,580,408
-	-	388,867	388,867
96,901	-	112,509	215,384
-	728,085	-	728,085
-	-	-	221,057
-	-	-	144,867
<u>\$ 96,901</u>	<u>\$ 728,085</u>	<u>\$ 501,376</u>	<u>\$ 3,896,529</u>

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

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS  
AND CHANGES IN CASH BASIS FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<b>General</b>	<b>CDC Grant</b>	<b>Prevention and Wellness</b>	<b>Environmental Health</b>
<b>Receipts:</b>				
Charges for services. . . . .	\$ 854	\$ 4,465	\$ 98,625	\$ 610,264
Fines, licenses and permits. . . . .	-	-	-	2,576,553
Intergovernmental. . . . .	2,831,307	2,955,224	3,110,159	745,315
Miscellaneous. . . . .	5,000	-	-	-
<b>Total receipts. . . . .</b>	<b>2,837,161</b>	<b>2,959,689</b>	<b>3,208,784</b>	<b>3,932,132</b>
<b>Disbursements:</b>				
Current:				
Health:				
Salaries. . . . .	1,228,253	502,504	1,954,436	2,381,966
PERS. . . . .	162,124	68,457	268,635	323,364
Workers' compensation. . . . .	11,067	5,236	17,597	36,321
Other fringe benefits. . . . .	264,916	182,217	409,787	681,925
Supplies. . . . .	125,102	74,624	49,970	71,743
Equipment. . . . .	-	-	10,000	42,046
Travel, meetings & memberships. . . . .	12,266	2,254	4,019	51,652
Contract - services. . . . .	540,694	51,628	129,115	279,300
Contract - repairs. . . . .	6,686	-	5,634	16,141
Rentals. . . . .	60,403	-	12,519	117,752
Advertising and promotion. . . . .	461,080	714,346	-	-
Grants to other entities. . . . .	-	1,364,117	-	-
<b>Total disbursements . . . . .</b>	<b>2,872,591</b>	<b>2,965,383</b>	<b>2,861,712</b>	<b>4,002,210</b>
Excess (deficiency) of receipts over (under) disbursements. . . . .	(35,430)	(5,694)	347,072	(70,078)
<b>Other financing sources:</b>				
Sale of assets. . . . .	2,876	-	-	-
<b>Total other financing sources. . . . .</b>	<b>2,876</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances . . . . .</b>	<b>(32,554)</b>	<b>(5,694)</b>	<b>347,072</b>	<b>(70,078)</b>
<b>Fund balances at beginning of year. . . . .</b>	<b>398,478</b>	<b>11,668</b>	<b>270,789</b>	<b>1,650,486</b>
<b>Fund balances at end of year . . . . .</b>	<b>\$ 365,924</b>	<b>\$ 5,974</b>	<b>\$ 617,861</b>	<b>\$ 1,580,408</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Regional Public Health Emergency Preparedness</b>	<b>Health Systems and Planning</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ -	\$ 392,485	\$ 95,256	\$ 1,201,949
-	-	-	2,576,553
150,760	2,165,576	4,805	11,963,146
-	-	-	5,000
<u>150,760</u>	<u>2,558,061</u>	<u>100,061</u>	<u>15,746,648</u>
59,322	1,027,629	193,248	7,347,358
8,305	140,830	25,726	997,441
534	11,308	1,741	83,804
18,668	325,129	53,348	1,935,990
-	9,476	568	331,483
-	-	-	52,046
209	21,050	175	91,625
10,053	549,313	1,158	1,561,261
-	-	-	28,461
-	-	-	190,674
-	9,467	-	1,184,893
-	-	-	1,364,117
<u>97,091</u>	<u>2,094,202</u>	<u>275,964</u>	<u>15,169,153</u>
<u>53,669</u>	<u>463,859</u>	<u>(175,903)</u>	<u>577,495</u>
-	-	-	2,876
-	-	-	2,876
53,669	463,859	(175,903)	580,371
43,232	264,226	677,279	3,316,158
<u>\$ 96,901</u>	<u>\$ 728,085</u>	<u>\$ 501,376</u>	<u>\$ 3,896,529</u>

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

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Receipts:</b>				
Charges for services. . . . .	\$ -	\$ 271,000	\$ 854	\$ (270,146)
Intergovernmental . . . . .	2,030,551	3,108,144	2,831,307	(276,837)
Miscellaneous . . . . .	-	-	5,000	5,000
<b>Total receipts. . . . .</b>	<u>2,030,551</u>	<u>3,379,144</u>	<u>2,837,161</u>	<u>(541,983)</u>
<b>Disbursements:</b>				
Current:				
Health:				
Salaries. . . . .	1,168,239	1,304,654	1,228,253	76,401
Fringe benefits. . . . .	532,390	567,552	438,107	129,445
Materials and services . . . . .	644,610	1,821,626	1,206,231	615,395
<b>Total disbursements. . . . .</b>	<u>2,345,239</u>	<u>3,693,832</u>	<u>2,872,591</u>	<u>821,241</u>
Excess of disbursements over receipts . . . . .	<u>(314,688)</u>	<u>(314,688)</u>	<u>(35,430)</u>	<u>279,258</u>
<b>Other financing sources:</b>				
Sale of assets. . . . .	-	-	2,876	2,876
<b>Total other financing sources. . . . .</b>	<u>-</u>	<u>-</u>	<u>2,876</u>	<u>2,876</u>
<b>Net change in fund balance . . . . .</b>	<u>(314,688)</u>	<u>(314,688)</u>	<u>(32,554)</u>	<u>282,134</u>
<b>Fund balance at beginning of year. . . . .</b>	<u>398,478</u>	<u>398,478</u>	<u>398,478</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 83,790</u>	<u>\$ 83,790</u>	<u>\$ 365,924</u>	<u>\$ 282,134</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



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

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS  
CDC GRANT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Receipts:</b>				
Charges for services. . . . .	\$ -	\$ -	\$ 4,465	\$ 4,465
Intergovernmental . . . . .	3,974,855	3,974,855	2,955,224	(1,019,631)
Total receipts . . . . .	<u>3,974,855</u>	<u>3,974,855</u>	<u>2,959,689</u>	<u>(1,015,166)</u>
<b>Disbursements:</b>				
Current:				
Health:				
Salaries. . . . .	634,016	634,016	502,504	131,512
Fringe benefits. . . . .	365,577	365,577	255,910	109,667
Materials and services. . . . .	2,975,262	980,335	842,852	137,483
Grants to other entities. . . . .	-	1,994,927	1,364,117	630,810
Total disbursements . . . . .	<u>3,974,855</u>	<u>3,974,855</u>	<u>2,965,383</u>	<u>1,009,472</u>
Net change in fund balance. . . . .	-	-	(5,694)	(5,694)
<b>Fund balance at beginning of year . . . . .</b>	<b>11,668</b>	<b>11,668</b>	<b>11,668</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b><u>\$ 11,668</u></b>	<b><u>\$ 11,668</u></b>	<b><u>\$ 5,974</u></b>	<b><u>\$ (5,694)</u></b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS  
PREVENTION AND WELLNESS FUND  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Receipts:</b>				
Charges for services . . . . .	\$ 55,000	\$ 55,000	\$ 98,625	\$ 43,625
Intergovernmental . . . . .	1,783,416	3,617,191	3,110,159	(507,032)
Miscellaneous . . . . .	150,000	150,000	-	(150,000)
<b>Total receipts . . . . .</b>	<u>1,988,416</u>	<u>3,822,191</u>	<u>3,208,784</u>	<u>(613,407)</u>
<b>Disbursements:</b>				
Current:				
Health:				
Salaries . . . . .	1,212,895	1,738,055	1,954,436	(216,381)
Fringe benefits . . . . .	598,632	739,210	696,019	43,191
Materials and services . . . . .	323,480	204,193	201,257	2,936
Capital outlay . . . . .	10,000	20,538	10,000	10,538
<b>Total disbursements . . . . .</b>	<u>2,145,007</u>	<u>2,701,996</u>	<u>2,861,712</u>	<u>(159,716)</u>
Net change in fund balance . . . . .	(156,591)	1,120,195	347,072	(773,123)
<b>Fund balance at beginning of year . . . . .</b>	<u>270,789</u>	<u>270,789</u>	<u>270,789</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 114,198</u>	<u>\$ 1,390,984</u>	<u>\$ 617,861</u>	<u>\$ (773,123)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS  
ENVIRONMENTAL HEALTH FUND  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Receipts:</b>				
Charges for services. . . . .	\$ 675,458	\$ 825,458	\$ 610,264	\$ (215,194)
Fines, licenses and permits. . . . .	2,136,000	2,328,587	2,576,553	247,966
Intergovernmental . . . . .	326,546	408,098	745,315	337,217
Total receipts. . . . .	<u>3,138,004</u>	<u>3,562,143</u>	<u>3,932,132</u>	<u>369,989</u>
<b>Disbursements:</b>				
Current:				
Health:				
Salaries. . . . .	2,678,966	2,872,041	2,381,966	490,075
Fringe benefits. . . . .	1,352,358	1,361,464	1,041,610	319,854
Materials and services . . . . .	535,900	702,650	536,588	166,062
Capital outlay. . . . .	-	42,740	42,046	694
Total disbursements. . . . .	<u>4,567,224</u>	<u>4,978,895</u>	<u>4,002,210</u>	<u>976,685</u>
Net change in fund balance . . . . .	(1,429,220)	(1,416,752)	(70,078)	1,346,674
<b>Fund balance at beginning of year. . . . .</b>	<u>1,650,486</u>	<u>1,650,486</u>	<u>1,650,486</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 221,266</u>	<u>\$ 233,734</u>	<u>\$ 1,580,408</u>	<u>\$ 1,346,674</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS  
REGIONAL PUBLIC HEALTH EMERGENCY PREPAREDNESS FUND  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Receipts:</b>				
Intergovernmental . . . . .	\$ 78,000	\$ 143,000	\$ 150,760	\$ 7,760
Total receipts. . . . .	<u>78,000</u>	<u>143,000</u>	<u>150,760</u>	<u>7,760</u>
<b>Disbursements:</b>				
Current:				
Health:				
Salaries. . . . .	63,448	63,448	59,322	4,126
Fringe benefits. . . . .	28,000	28,000	27,507	493
Materials and services . . . . .	6,000	6,000	10,262	(4,262)
Total disbursements. . . . .	<u>97,448</u>	<u>97,448</u>	<u>97,091</u>	<u>357</u>
Net change in fund balance . . . . .	(19,448)	45,552	53,669	8,117
<b>Fund balance at beginning of year. . . . .</b>	<u>43,232</u>	<u>43,232</u>	<u>43,232</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 23,784</u>	<u>\$ 88,784</u>	<u>\$ 96,901</u>	<u>\$ 8,117</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS  
HEALTH SYSTEMS AND PLANNING FUND  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Receipts:</b>				
Charges for services. . . . .	\$ 410,021	\$ 410,021	\$ 392,485	\$ (17,536)
Intergovernmental . . . . .	1,648,589	2,158,588	2,165,576	6,988
Total receipts. . . . .	<u>2,058,610</u>	<u>2,568,609</u>	<u>2,558,061</u>	<u>(10,548)</u>
<b>Disbursements:</b>				
Current:				
Health:				
Salaries. . . . .	1,000,595	1,055,650	1,027,629	28,021
Fringe benefits. . . . .	527,927	527,824	477,267	50,557
Materials and services . . . . .	539,340	601,715	589,306	12,409
Total disbursements. . . . .	<u>2,067,862</u>	<u>2,185,189</u>	<u>2,094,202</u>	<u>90,987</u>
Net change in fund balance . . . . .	(9,252)	383,420	463,859	80,439
<b>Fund balance at beginning of year. . . . .</b>	<u>264,226</u>	<u>264,226</u>	<u>264,226</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 254,974</u>	<u>\$ 647,646</u>	<u>\$ 728,085</u>	<u>\$ 80,439</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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

STATEMENT OF FIDUCIARY NET POSITION - CASH BASIS  
FIDUCIARY FUND  
DECEMBER 31, 2020

	<b>Custodial</b>
<b>Assets</b>	
Cash and cash equivalents with fiscal/escrow agents . . . . .	\$ 90,214
Total assets . . . . .	\$ 90,214
 <b>Net position</b>	
Held for other agencies. . . . .	\$ 90,214
Total net position . . . . .	\$ 90,214

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CASH BASIS  
FIDUCIARY FUND  
DECEMBER 31, 2020

	<b>Custodial</b>
<b>Additions</b>	
Amounts collected for other agencies. . . . .	\$ 431,147
Total additions . . . . .	431,147
<b>Deductions</b>	
Amounts remitted to other agencies. . . . .	351,538
Total deductions . . . . .	351,538
Net change in fiduciary net position. . . . .	79,609
<b>Net position at beginning of year</b> . . . . .	10,605
<b>Net position at end of year.</b> . . . . .	\$ 90,214

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 1 - REPORTING ENTITY**

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

**A. Primary Government**

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

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

**B. Component Units**

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

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As discussed further in Note 2.C, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the District’s accounting policies.

**A. Basis of Presentation**

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



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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

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

*Government-wide Financial Statements*

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

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

*Fund Financial Statements*

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

**B. Fund Accounting**

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary. The District has no proprietary funds. Funds are used to segregate resources that are restricted as to use.

*Governmental Funds*

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

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

*Centers for Disease Control and Prevention (CDC) Grant Fund* - This fund accounts for grant monies received and paid out for prevention and surveillance efforts in response to the opiate crisis.

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

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

*Prevention and Wellness Fund* - This fund, previously known as the Public Health Nursing Fund, accounts for monies received from charges for services and grants to provide immunization clinics, physicals and general health services. In 2020, this fund included a significant increase in staffing due to the needs to contract tracing activities in the county due to the COVID-19 pandemic.

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

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

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

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

*Fiduciary Funds*

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

**C. Basis of Accounting**

The District's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the District's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred.

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

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

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

**D. Budgetary Process**

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

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

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

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

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

**E. Cash and Investments**

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

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

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

**F. Restricted Assets**

Assets are reported as restricted when limitations on their use change the nature or normal understanding of their use. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

**G. Accumulated Leave**

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

**H. Employer Contributions to Cost-Sharing Pension Plans**

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

**I. Inventory and Prepaid Items**

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

**J. Capital Assets**

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

**K. Interfund Receivables/Payables**

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

**L. Long-Term Obligations**

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

**M. Net Position**

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

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

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

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

**N. Fund Balance**

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

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

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

*Committed* - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Health, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned* - Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Board or a District official delegated that authority by resolution, or by State statute. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated receipts and appropriations in the subsequent year's appropriated budget in the general fund.

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

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

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

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

**O. Interfund Transactions**

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds.

**NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES**

For 2020, the District has implemented GASB Statement No. 95, "Postponement of the Effective Dates of Certain Authoritative Guidance." GASB Statement No. 95 provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

Certain provisions contained in the following pronouncements were scheduled to be implemented for the fiscal year ended December 31, 2020. Due to the implementation of GASB Statement No. 95, the effective dates of certain provisions contained in these pronouncements are postponed. The following pronouncement is postponed by one year and the District has elected delaying implementation until the fiscal year ended December 31, 2021:

- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*

The following pronouncements are postponed by eighteen months and the District has elected delaying implementation until the fiscal year ended December 31, 2022:

- Statement No. 87, *Leases*
- Implementation Guide No. 2019-3, *Leases*

**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING**

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The statement of receipts, disbursements and changes in fund balance - budget basis presented for the general fund, CDC grant fund, prevention and wellness fund, environmental health fund, regional public health emergency preparedness fund and health systems and planning fund are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget.

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 5 - RISK MANAGEMENT**

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

The District insures against injuries to employees through participation in the Franklin County workers' compensation self-insurance program with the Franklin County Risk Management Department.

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 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:

	<u>2020</u>
Cash and investments	\$ 40,318,971
Actuarial liabilities	\$14,111,510

**NOTE 6 - PENSION PLAN**

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

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

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 6 - PENSION PLAN - (Continued)**

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

<b>Group A</b> Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	<b>Group B</b> 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	<b>Group C</b> Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35

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

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

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. 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 3.00%.

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.



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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 6 - PENSION PLAN - (Continued)**

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

	State and Local
<b>2020 Statutory Maximum Contribution Rates</b>	
Employer	14.0 %
Employee *	10.0 %
<b>2020 Actual Contribution Rates</b>	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits **	0.0 %
Total Employer	14.0 %
Employee	10.0 %

\* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

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

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

The District's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$997,441 for 2020.

**NOTE 7 - POSTEMPLOYMENT BENEFIT PLAN**

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

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

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 7 - POSTEMPLOYMENT BENEFIT PLAN - (Continued)**

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

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

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 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care was 0.00% for the Traditional and Combined plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2020 was 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The District's contractually required contribution was \$0 for 2020.

**NOTE 8 - CONTINGENCIES AND GRANTS**

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

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(SEE ACCOUNTANT'S COMPILATION REPORT)

**NOTE 8 - CONTINGENCIES AND GRANTS - (Continued)**

The District received the following significant grants in 2020 from the Ohio Department of Health (ODH):

**Regional Public Health Emergency Preparedness Grant:** CFDA 93.074 and 93.069; Project 02510012PH1120/02510012PH1221 - 2020 revenues and expenditures were \$189,755 and \$266,712, respectively. These funds are received for Regional Emergency Preparedness and the Cities Readiness Initiative programs.

**National and State Tobacco Control Program:** CFDA 93.387; Project 02510014TU0320 - 2020 revenues and expenditures were \$3,400 in federal dollars and \$98,700 from the State General Revenue Fund. These funds were received for smoking cessation initiatives.

**Integrated Naloxone Access and Infrastructure Grant:** CFDA 93.788; Project 02510014IN0221 - 2020 revenues and expenditures were \$72,500. Project 02510014IN0322 - 2020 revenues and expenditures were \$40,750. These funds were received to provide naloxone kits to those who are most likely to be in contact with someone who is at risk for an overdose.

**Coronavirus Response:** CFDA 93.354; Project 02510012CO0120 - 2020 revenues and expenditures were \$490,697. These funds were received to provide support for the agency response to the COVID-19 pandemic and include expenditures for personnel, materials and supplies and equipment.

**COVID-19 Contact Tracing:** CFDA 21.019 and H.R. 748 (CARES ACT); Project 02510012CT0120 - 2020 revenues and expenditures were \$847,443. These funds were received to support contract tracing efforts for the agency response to the COVID-19 pandemic.

**Coronavirus Response Supplemental:** CFDA 21.019; Project 02510012CO0121 - 2020 revenues and expenditures were \$473,159. These funds were received to provide support for the agency response to the COVID-19 pandemic and include expenditures for personnel, materials and supplies and equipment.

**COVID-19 Care Resource Coordination Support:** CFDA 21.019; Project 2510011RC0121 - 2020 revenues and expenditures were \$335,517. These funds were received to assist local health departments with Coronavirus activities that provide care resource coordination and support for low-income (at or below 200% federal poverty level) individuals and families living within the county who face social and economic instability related to COVID-19 testing and diagnosis, including isolation and quarantine.

**COVID-19 Vaccine Needs Assessment:** CFDA 21.019; Project 02510012VN0121 - 2020 revenues and expenditures \$20,000. Funding was provided upon the completion of a vaccine needs assessment for the agency to determine the current capabilities and future needs for a mass vaccination program for COVID-19.

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(SEE ACCOUNTANT'S COMPILATION REPORT)

**NOTE 9 - 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 District. The impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the District received CARES Act funding. Of the amounts received, \$163,930 was sub-granted to other governments and organizations as a result of the Care Resource Coordination Grant provided by the Ohio Department of Health. These amounts are reflected as disbursements in the Health Systems and Planning Fund on the accompanying financial statements.

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY**

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

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Provided Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Direct Program</i>				
Farm to School Grant Program	10.575	N/A	\$ -	\$ 9,253
<b>Total U.S. Department of Agriculture</b>			<b>-</b>	<b>9,253</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed Through Franklin County Economic Development</i>				
<i>Community Development Block Grants/Entitlement Grants Cluster:</i>				
Community Development Block Grants/Entitlement Grants	14.218	B-15-UC-39002	-	15,624
Total Community Development Block Grants Entitlement Cluster			-	15,624
<b>Total U.S. Department of Housing and Urban Development</b>			<b>-</b>	<b>15,624</b>
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
<i>Passed Through Franklin County Commissioners</i>				
COVID-19 Coronavirus Relief Fund	21.019	N/A	-	730,702
<i>Passed Through Ohio Department of Health</i>				
COVID-19 Coronavirus Relief Fund	21.019	02510012CT0120	-	847,443
COVID-19 Coronavirus Relief Fund	21.019	02510011RC0121	163,930	333,517
COVID-19 Coronavirus Relief Fund	21.019	02510012VN0121	-	20,000
COVID-19 Coronavirus Relief Fund	21.019	02510012C00121	-	473,159
<b>Total U.S. Department of the Treasury</b>			<b>163,930</b>	<b>2,404,821</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed Through Ohio Department of Health</i>				
Public Health Emergency Preparedness - FY20	93.069	02510012PH1120	-	146,482
Public Health Emergency Preparedness - FY21	93.069	02510012PH1221	-	120,230
Total Public Health Emergency Preparedness			-	266,712
<i>Passed Through Columbus Public Health</i>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - FY20	93.074	02520012PH1120	-	173,198
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - FY21	93.074	02520012PH1221	-	63,989
<i>Passed Through Morrow County District Board of Health</i>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - FY20	93.074	05910012PH1020	-	51,348
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - FY21	93.074	05910012PH1221	-	5,201
Total Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements			-	293,736
<i>Direct Program</i>				
Injury Prevention and Control Research and State and Community Based Programs	93.136	N/A	1,391,566	3,130,105
<i>Passed Through Columbus Public Health</i>				
2019-20 Get Vaccinated Ohio	93.268	02520012GV0220	-	53,149
2020-21 Get Vaccinated Ohio	93.268	02520012GV0221	-	7,016
Total Get Vaccinated Ohio			-	60,165
<i>Passed Through Ohio Department of Health</i>				
COVID-19 Public Health Emergency Response	93.354	02510012C00120	-	490,697
National and State Tobacco Control Program	93.387	02510014TU0320	-	3,400
State Targeted Response to the Opioid Crisis - FY20	93.788	02510014IN0221	-	72,500
State Targeted Response to the Opioid Crisis - FY21	93.788	02510014IN0322	-	40,750
Total State Targeted Response to the Opioid Crisis			-	113,250
<b>Total U.S. Department of Health and Human Services</b>			<b>1,391,566</b>	<b>4,358,065</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 1,555,496</b>	<b>\$ 6,787,763</b>

The accompanying notes are an integral part of this schedule.

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**NOTE A – BASIS OF PRESENTATION**

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

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

**NOTE C – INDIRECT COST RATE**

The District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE D - SUBRECIPIENTS**

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

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

**NOTE E - MATCHING REQUIREMENTS**

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

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

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

To the Board of Health:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Franklin County Public Health, Franklin County, Ohio (the District) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated September 3, 2021, wherein we noted the District uses a special purpose framework other than generally accepted accounting principles. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District.

***Internal Control Over Financial Reporting***

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

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

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

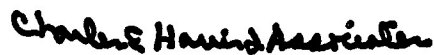
***Compliance and Other Matters***

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

However, we noted a certain matter not requiring inclusion in this report that we reported to the District's management in a separate letter dated September 3, 2021.

***Purpose of this Report***

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



***Charles E. Harris & Associates, Inc.***  
September 3, 2021



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

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

To the Board of Health:

**Report on Compliance for the Major Federal Programs**

We have audited Franklin County Public Health's (District) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended December 31, 2020. The District's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

**Opinion on the Major Federal Programs**

In our opinion, the District complied, in all material respects with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

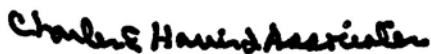
## Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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



**Charles E. Harris and Associates, Inc.**  
September 3, 2021

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY  
SCHEDULE OF FINDINGS  
2 CFR Part 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 non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR Part 200.516(a)	No
(d)(1)(vii)	Major Programs:	Covid-19 Coronavirus Relief Fund CFDA #21.019 Injury Prevention and Control Research and State and Community Based Programs CFDA #93.136
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: >\$750,000 Type B: All Others
(d)(1)(ix)	Low Risk Auditee?	No

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

None.

**3. FINDINGS FOR FEDERAL AWARDS**

None.

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# OHIO AUDITOR OF STATE KEITH FABER



**FRANKLIN COUNTY PUBLIC HEALTH**

**FRANKLIN COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 10/19/2021**

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

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)