

SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT

SUMMIT COUNTY

Single Audit

For the Year Ended December 31, 2021



OHIO AUDITOR OF STATE
KEITH FABER



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Members of the Board
Summit County Combined General Health District
1867 West Market Street
Akron, OH 44313

We have reviewed the *Independent Auditor's Report* of the Summit County Combined General Health District, Summit County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2021 through December 31, 2021. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The Auditor of State is conducting an investigation. As of the date of this report, the investigation is ongoing. Dependent on the results of the investigation, results may be reported on at a later date.

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 Summit County Combined General Health District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

June 24, 2022

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SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY
For the Year Ending December 31, 2021
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INDEPENDENT AUDITOR'S REPORT

Summit County Combined General Health District
Summit County
1867 Market Street
Akron, Ohio 44322

To the Board of Health:

Report on the Audit of the Financial Statements

Opinion

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Summit County General Health District, as of December 31, 2021, and the respective changes in modified cash-basis financial position thereof and the respective budgetary comparison for the General, WIC, SC CARES Infrastructure, COVID-19 Enhanced Operation and HUD Lead Hazard funds for the year then ended in accordance with the modified cash-basis of accounting described in Note 2.

Basis for Opinion

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

Emphasis of Matter - Accounting Basis

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

Emphasis of Matter

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Health District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Health District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2022, on our consideration of the Health District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Health District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Health District's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
June 6, 2022

Summit County Combined General Health District

Statement of Net Position - Modified Cash Basis

December 31, 2021

	<u>Governmental Activities</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>\$ 19,497,729</u>
<i>Total Assets</i>	<u><u>\$ 19,497,729</u></u>
Net Position	
Restricted for:	
Other Purposes	\$ 4,164,682
Unrestricted	<u>\$ 15,333,047</u>
<i>Total Net Position</i>	<u><u>\$ 19,497,729</u></u>

See accompanying notes to the financial statements

Summit County Combined General Health District
Statement of Activities - Modified Cash Basis
For the Year Ended December 31, 2021

	<u>Program Cash Receipts</u>			Net (Disbursements) Receipts and Changes in Net Position
	<u>Cash Disbursements</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities				
Current:				
Health:				
Public Health Services	\$ 22,161,760	\$ 5,023,324	\$ 18,805,737	\$ 1,667,301
<i>Total Governmental Activities</i>	<u>\$ 22,161,760</u>	<u>\$ 5,023,324</u>	<u>\$ 18,805,737</u>	<u>\$ 1,667,301</u>
General Receipts:				
Property Taxes Levied for General Purposes				3,230,675
Sale of Capital Assets				16,499
Miscellaneous				540,595
State Subsidy				<u>252,482</u>
<i>Total General Receipts</i>				<u>4,040,251</u>
Change in Net Position				5,707,552
<i>Net Position Beginning of Year</i>				<u>13,790,177</u>
<i>Net Position End of Year</i>				<u>\$ 19,497,729</u>

See accompanying notes to the financial statements

Summit County Combined General Health District
Statement of Assets and Fund Balances- Modified Cash Basis
Governmental Funds
December 31, 2021

	General	WIC Fund	SC CARES Infrastructure Fund	COVID-19 Enhanced Operations Fund	HUD Lead Hazard Fund	Other Governmental Funds	Total Governmental Funds
Assets							
Equity in Pooled Cash and Cash Equivalen	\$ 14,317,177	\$ 86,221	\$ 242,820	\$ 199,485	\$ 29,938	\$ 4,622,088	\$ 19,497,729
Interfund Receivable	2,421,260	-	-	-	-	-	2,421,260
<i>Total Assets</i>	<u>\$ 16,738,437</u>	<u>\$ 86,221</u>	<u>\$ 242,820</u>	<u>\$ 199,485</u>	<u>\$ 29,938</u>	<u>\$ 4,622,088</u>	<u>\$ 21,918,989</u>
Liabilities							
Interfund Payable	\$ -	\$ 395,432	\$ 242,820	\$ 360,000	\$ 261,000	\$ 1,162,008	\$ 2,421,260
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 395,432</u>	<u>\$ 242,820</u>	<u>\$ 360,000</u>	<u>\$ 261,000</u>	<u>\$ 1,162,008</u>	<u>\$ 2,421,260</u>
Fund Balances							
Restricted	\$ -	\$ 1,147	\$ -	\$ -	\$ -	\$ 4,163,535	\$ 4,164,682
Assigned	167,515	-	-	-	-	-	167,515
Unassigned (Deficit)	16,570,922	(310,358)	-	(160,515)	(231,062)	(703,455)	15,165,532
<i>Total Fund Balances</i>	<u>\$ 16,738,437</u>	<u>\$ (309,211)</u>	<u>\$ -</u>	<u>\$ (160,515)</u>	<u>\$ (231,062)</u>	<u>\$3,460,080</u>	<u>\$ 19,497,729</u>
<i>Total Liabilities and Fund Balance</i>	<u>\$ 16,738,437</u>	<u>\$ 86,221</u>	<u>\$ 242,820</u>	<u>\$ 199,485</u>	<u>\$ 29,938</u>	<u>\$ 4,622,088</u>	<u>\$ 21,918,989</u>

See accompanying notes to the financial statements

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

	General	WIC Fund	SC CARES Infrastructure Fund	COVID-19 Enhanced Operations Fund	HUD Lead Hazard Fund	Other Governmental Funds	Total Governmental Funds
Receipts							
Property Taxes	\$ 3,230,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,230,675
Charges for Services	2,158,521	-	-	-	-	4,242	2,162,763
Fines, Licenses and Permits	2,486,202	-	-	-	-	198,388	2,684,590
Intergovernmental	4,792,207	1,467,447	356,591	1,190,483	670,866	10,708,455	19,186,049
Miscellaneous	570,535	-	-	-	18,112	89	588,736
<i>Total Receipts</i>	<u>13,238,140</u>	<u>1,467,447</u>	<u>356,591</u>	<u>1,190,483</u>	<u>688,978</u>	<u>10,911,174</u>	<u>27,852,813</u>
Disbursements							
Current:							
Health:							
Public Health Services	8,702,806	1,457,418	54,334	1,350,998	893,476	9,702,728	22,161,760
<i>Total Disbursements</i>	<u>8,702,806</u>	<u>1,457,418</u>	<u>54,334</u>	<u>1,350,998</u>	<u>893,476</u>	<u>9,702,728</u>	<u>22,161,760</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	4,535,334	10,029	302,257	(160,515)	(204,498)	1,208,446	5,691,053
Other Financing Sources (Uses)							
Sale of Capital Assets	16,499	-	-	-	-	-	16,499
<i>Total Other Financing Sources (Uses)</i>	<u>16,499</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,499</u>
<i>Net Change in Fund Balances</i>	4,551,833	10,029	302,257	(160,515)	(204,498)	1,208,446	5,707,552
<i>Fund Balances Beginning of Year</i>	12,186,604	(319,240)	(302,257)	-	(26,564)	2,251,634	13,790,177
<i>Fund Balances End of Year</i>	<u>\$ 16,738,437</u>	<u>\$ (309,211)</u>	<u>\$ -</u>	<u>\$ (160,515)</u>	<u>\$ (231,062)</u>	<u>\$ 3,460,080</u>	<u>\$ 19,497,729</u>

See accompanying notes to the financial statements

Summit County Combined General Health District

Statement of Receipts, Disbursements and Changes

In Fund Balance - Budget and Actual -Budget Basis

General Fund

For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts				
Property and Other Local Taxes	\$ 3,230,675	\$ 3,230,675	\$ 3,230,675	\$ -
Charges for Services	850,000	850,000	2,158,521	1,308,521
Licenses, Permits and Fees	4,150,000	4,150,000	2,486,202	(1,663,798)
Intergovernmental	4,139,344	4,228,844	4,792,207	563,363
Other	235,200	235,200	587,035	351,835
<i>Total receipts</i>	<u>\$12,605,219</u>	<u>12,694,719</u>	<u>13,254,640</u>	<u>559,921</u>
Disbursements				
Current:				
Public Health Services	13,244,019	13,326,519	8,870,322	4,456,197
<i>Total Disbursements</i>	<u>13,244,019</u>	<u>13,326,519</u>	<u>8,870,322</u>	<u>4,456,197</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	(638,800)	(631,800)	4,384,318	5,016,118
Other Financing Sources (Uses)				
Advances In	-	2,421,282	2,421,282	-
Advances Out	-	(2,421,282)	(2,421,260)	22
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>22</u>	<u>22</u>
<i>Net Change in Fund Balance</i>	(638,800)	(631,800)	4,384,340	5,016,140
<i>Fund Balance Beginning of Year</i>	9,639,900	9,639,900	9,639,900	-
Prior Year Encumbrances Appropriated	125,422	125,422	125,422	-
<i>Fund Balance End of Year</i>	<u>\$ 9,126,522</u>	<u>\$ 9,133,522</u>	<u>\$ 14,149,662</u>	<u>\$ 5,016,140</u>

See accompanying notes to the financial statements

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Receipts				
Intergovernmental:				
Grants	\$ 1,978,815	\$ 3,971,899	\$ 1,467,447	\$ (2,504,452)
<i>Total Receipts</i>	<u>1,978,815</u>	<u>3,971,899</u>	<u>1,467,447</u>	<u>(2,504,452)</u>
Disbursements				
Current:				
Health:				
Public Health Services	1,659,575	3,652,659	1,457,418	2,195,241
<i>Total Disbursements</i>	<u>1,659,575</u>	<u>3,652,659</u>	<u>1,457,418</u>	<u>2,195,241</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	319,240	319,240	10,029	(309,211)
Other Financing Sources (Uses)				
Advances In	-	-	395,432	395,432
Advances Out	(351,000)	(351,000)	(351,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(351,000)</u>	<u>(351,000)</u>	<u>44,432</u>	<u>395,432</u>
<i>Net Change in Fund Balance</i>	(31,760)	(31,760)	54,461	86,221
<i>Unencumbered Fund Balance Beginning of Year</i>	31,760	31,760	31,760	-
Prior Year Encumbrances Appropriated	-	-	-	-
<i>Unencumbered Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86,221</u>	<u>\$ 86,221</u>

See accompanying notes to the financial statements

Summit County Combined General Health District
*Statement of Receipts, Disbursements and Changes
 In Fund Balance - Budget and Actual - Budget Basis
 SC CARES Infrastructure
 For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Intergovernmental:				
Grants	\$ 600,000	\$ 600,000	\$ 356,590	\$ (243,410)
<i>Total Receipts</i>	<u>600,000</u>	<u>600,000</u>	<u>356,590</u>	<u>(243,410)</u>
Disbursements				
Current:				
Health:				
Public Health Services	297,744	297,744	54,334	243,410
<i>Total Disbursements</i>	<u>297,744</u>	<u>297,744</u>	<u>54,334</u>	<u>243,410</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	302,256	302,256	302,256	-
Other Financing Sources (Uses)				
Advances In	-	-	242,820	242,820
Advances Out	(420,000)	(420,000)	(420,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(420,000)</u>	<u>(420,000)</u>	<u>(177,180)</u>	<u>242,820</u>
<i>Net Change in Fund Balance</i>	(117,744)	(117,744)	125,076	242,820
<i>Unencumbered Fund Balance Beginning of Year</i>	117,744	117,744	117,744	-
Prior Year Encumbrances Appropriated	-	-	-	-
<i>Unencumbered Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 242,820</u>	<u>\$ 242,820</u>

See accompanying notes to the financial statements

Summit County Combined General Health District
*Statement of Receipts, Disbursements and Changes
 In Fund Balance - Budget and Actual - Budget Basis
 COVID-19 Enhanced Operations
 For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts				
Intergovernmental:				
Grants	\$ 1,503,736	\$ 1,753,319	\$ 1,190,483	\$ (562,836)
<i>Total Receipts</i>	<u>1,503,736</u>	<u>1,753,319</u>	<u>1,190,483</u>	<u>(562,836)</u>
Disbursements				
Current:				
Health:				
Public Health Services	1,503,736	1,753,319	1,350,998	402,321
<i>Total Disbursements</i>	<u>1,503,736</u>	<u>1,753,319</u>	<u>1,350,998</u>	<u>402,321</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	-	-	(160,515)	(160,515)
Other Financing Sources (Uses)				
Advances In	-	-	360,000	360,000
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>360,000</u>	<u>360,000</u>
<i>Net Change in Fund Balance</i>	-	-	199,485	199,485
<i>Unencumbered Fund Balance Beginning of Year</i>	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
<i>Unencumbered Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 199,485</u>	<u>\$ 199,485</u>

See accompanying notes to the financial statements

Summit County Combined General Health District
*Statement of Receipts, Disbursements and Changes
 In Fund Balance - Budget and Actual - Budget Basis
 HUD Lead Hazard
 For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Intergovernmental:				
Grants	\$ 4,672,305	\$ 4,672,305	\$ 670,866	\$ (4,001,439)
Miscellaneous	-	18,062	18,112	50
<i>Total Receipts</i>	<u>4,672,305</u>	<u>4,690,367</u>	<u>688,978</u>	<u>(4,001,389)</u>
Disbursements				
Current:				
Health:				
Public Health Services	<u>4,645,742</u>	<u>4,663,804</u>	<u>893,476</u>	<u>3,770,328</u>
<i>Total Disbursements</i>	<u>4,645,742</u>	<u>4,663,804</u>	<u>893,476</u>	<u>3,770,328</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	26,563	26,563	(204,498)	(231,061)
Other Financing Sources (Uses)				
Advances In	-	-	261,000	261,000
Advances Out	<u>(55,000)</u>	<u>(55,000)</u>	<u>(55,000)</u>	<u>-</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(55,000)</u>	<u>(55,000)</u>	<u>206,000</u>	<u>261,000</u>
<i>Net Change in Fund Balance</i>	(28,437)	(28,437)	1,502	29,939
<i>Unencumbered Fund Balance Beginning of Year</i>	28,437	28,437	28,437	-
Prior Year Encumbrances Appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Unencumbered Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,939</u>	<u>\$ 29,939</u>

See accompanying notes to the financial statements

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 1 – Reporting Entity

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

The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the Health District are not misleading.

Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Health District. The Health District's services include all public health services provided in the county.

Public Entity Risk Pools

The Health District participates in a public entity risk pool. Note 8 to the financial statements provides additional information for this entity.

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

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies (continued)

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

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

Fund Accounting

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

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

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

Women, Infants and Children Special Revenue Fund This fund accounts for and reports federal grant monies restricted to the Women, Infants and Children program. This program promotes good health for pregnant women, breastfeeding mothers, infants and children up to age five.

Summit County CARES Grant Infrastructure Fund This fund accounts for and reports federal grant monies restricted for public health COVID-19 response specific to improvements to infrastructure to mitigate the spread of disease.

COVID-19 Enhanced Operations Special Revenue Fund This fund accounts for and reports federal grant monies restricted to public health COVID-19 disease response and mitigation activities.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies *(continued)*

HUD Lead Special Revenue Fund This fund accounts for and reports federal grant monies restricted to the HUD Lead-based Paint Hazard Reduction Grant. This program goal is to maximize the number of children under the age of six protected from lead poisoning by assisting local governments in undertaking comprehensive programs to identify and control lead-based paint hazards in eligible housing populations.

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

Basis of Accounting

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

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

Budgetary Process

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

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

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

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies *(continued)*

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 of Health.

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

Cash and Investments

The Summit County Fiscal Officer is the custodian for the Health District's cash and investments. The County's cash and investment pool holds the Health District's cash and investments, which are reported at the Summit County Fiscal Officer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the County by contacting Christina Balliet, Deputy Fiscal Officer of Finance, County of Summit, 175 S. Main St. Akron, Oh. 44308-1306, (330) 643-2674.

Amounts at year-end due to the County are recorded as Fiscal Agent Payable.

Restricted Assets

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

Inventory and Prepaid Items

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

Capital Assets

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

Interfund Receivables/Payables

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

The fund financial statements report outstanding interfund loans as interfund receivables/payables. Interfund loans which do not represent available expendable resources are classified as nonspendable fund balance. Interfund balances are eliminated in the statement of net position.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies *(continued)*

Accumulated Leave

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

Employer Contributions to Cost-Sharing Pension Plans

The Health District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 9 and 10, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

Long-Term Obligations

The Health District's modified 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.

Net Position

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

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

Fund Balance

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

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

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

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies *(continued)*

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

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

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

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

Internal Activity

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

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

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 3 – Accountability and Compliance

Accountability

Fund Balances at December 31, 2021 included the following individual unassigned fund deficits:

<u>Fund</u>	<u>Deficit</u>
Major Governmental Funds:	
WIC	\$ (310,358)
COVID-19 ENHANCED OPERATIONS	(160,515)
HUD LEAD	(231,062)
	<hr/>
	(701,935)
Other Governmental Funds:	
GET VACCINATED OHIO	(7,028)
CREATING HEALTHY COMMUNITIES	(42,557)
MATERNAL CHILD HEALTH	(571)
QUALITY OF LIFE PROJECT	(13,301)
SAFE ROUTES TO SCHOOL	(29,992)
DOL OPIOID DW	(2,657)
PHEP	(26,960)
REGIONAL PHEP	(22,992)
HIV PREVENTION	(125,728)
STI PREVENTION	(28,552)
HEALTHCHEK DATA	(13,553)
CORONAVIRUS RESPONSE SUPPLEMENTAL	(137,312)
PUBLIC HEALTH WORKFORCE	(130,304)
HEALTHY BRAIN INITIATIVE	(1,934)
HUD HEALTHY HOMES	(11,535)
QUICK RESPONSE TEAM	(104)
ALZHEIMERS DISEASE PROGRAM	(5,590)
MIECHV	(6,648)
MIECHV	(59,993)
COMMUNITY MATS	(29,256)
OPIATE ABATEMENT	(6,888)
	<hr/>
	\$ (703,455)
Total	<hr/> <hr/> \$ (1,405,390)

The fund deficits in the above funds resulted from interfund liabilities due to timing issues with the reimbursement of disbursements for various grant programs. The general fund is liable for the deficits in these funds and will provide operating advances when cash is required, not when the liability occurs.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 4 – Budgetary Basis of Accounting

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

1. Outstanding year-end encumbrances are treated as cash disbursements (budgetary basis) rather than as restricted, committed or assigned fund balance (modified cash basis).
2. Outstanding year-end advances are treated as an other financing source or use (budgetary basis) rather than as an interfund receivable or payable (modified cash basis).
3. Unreported interest is reported on the statement of modified receipts, disbursements, and changes in fund balances (cash basis), but not on the budgetary basis.

Adjustments necessary to convert the results of operations at the end of the year on the budget basis to the cash basis are as follows:

	General	WIC	SC CARES Infrastructure	COVID-19 Enhanced Operations	HUD Lead Hazard
Cash Basis	\$ 4,551,833	\$ 10,029	\$ 302,256	\$ (160,515)	\$ (204,498)
Advances In	2,421,282	395,432	242,820	360,000	261,000
Advances Out	(2,421,260)	(351,000)	(420,000)	-	(55,000)
Encumbrances	(167,515)	-	-	-	-
Budget Basis	<u>\$ 4,384,340</u>	<u>\$ 54,461</u>	<u>\$ 125,076</u>	<u>\$ 199,485</u>	<u>\$ 1,502</u>

Note 5 – Deposits and Investments

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

Note 6 – Taxes

Property Taxes

Property taxes include amounts levied against all real and public utility property located in the Health District. Property tax revenue received during 2021 for real and public utility property taxes represents collections of 2020 taxes.

2021 real property taxes are levied after October 1, 2021, on the assessed value as of January 1, 2021, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2021 real property taxes are collected in and intended to finance 2022.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 6 – Taxes *(continued)*

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2021 public utility property taxes which became a lien December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

The full tax rate for all Health District operations for the year ended December 31, 2021, was \$0.320823 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2021 property tax receipts were based are as follows:

Real Property	\$11,348,629,910
Public Utility Personal Property	<u>417,089,080</u>
Total	<u><u>\$11,765,718,990</u></u>

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

Note 7 – Interfund Balances

Interfund Balances

Interfund balances at December 31, 2021, consisted of \$2,421,260 advanced to other governmental funds to provide working capital for operations or projects. The interfund receivables/payables are expected to be repaid within one year.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 7 – Interfund Balances *(continued)*

Interfund balances at December 31, 2021, consisted of the following individual fund receivables and payables:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Major Funds		
General Fund	2,421,260	
WIC FY21		75,432
WIC FY22		320,000
SC CARES Infrastructure		242,820
COVID-19 Enhanced Operations		360,000
HUD Lead		261,000
Other Governmental Funds		
Get Vaccinated Ohio		9,000
Creating Health Communities		42,600
Maternal and Child Health		600
Moms and Babies First		22,616
Quality of Life		17,000
Safe Routes to School		31,492
DOL Opioid DW		16,500
PHEP FY21		60,000
PHEP FY22		47,800
Regional PHEP FY21		14,583
Regional PHEP FY22		25,000
HIV Prevention		195,000
STI Prevention		30,000
HealthChek Data FY22		20,000
HIV CBI FY21		30,000
Coronavirus Response Supplemental		150,000
Public Health Workforce		130,998
Healthy Brain Initiative		2,000
HUD Lead Healthy Homes		25,000
Quick Response Team 2022		1,000
Alzheimer's Disease Program		36,700
Integrated Naloxone		900
MIECHV FY21		84,218
MIECHV FY22		66,000
Community MATS FY21		56,000
Drug Overdose Prevention		22,000
Opiate Abatement		25,000
	<u>\$ 2,421,260</u>	<u>\$ 2,421,260</u>

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 8 – Risk Management

The Health District is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the Health District's policy. The Pool covers the following risks:

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

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31. This is the most recent information that was available at the time these notes were prepared:

2020

Cash and investments \$ 40,318,971

Actuarial liabilities \$14,111,510

During 2021, the Health District did not exceed the limits of its casualty and property policy.

During 2021, Summit County Combined General Health District made no significant changes to coverage from the prior year.

The Health District insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

Note 9 – Defined Benefit Pension Plans

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – Health District employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. 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.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 9 – Defined Benefit Pension Plans *(continued)*

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

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

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

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

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.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 9 – Defined Benefit Pension Plans *(continued)*

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 on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

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

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

	<u>State and Local</u>
2021 Statutory maximum contribution rates	
Employer	14.00 %
Employee	10.00 %
2021 Actual contribution rates	
Employer:	
Pension	14.00 %
Post-employment health care benefits	<u>-</u>
Total employer	<u>14.00 %</u>
Employee	<u>10.00 %</u>

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 9 – Defined Benefit Pension Plans *(continued)*

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

For 2021, the Health District's contractually required contribution was \$1,256,569 for the traditional plan, \$56,595 for the combined plan and \$27,584 for the member-directed plan.

Note 10 – Postemployment Benefits

Ohio Public Employees Retirement System

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

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 10 – Postemployment Benefits *(continued)*

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive Financial Report referenced below for additional information.

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

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

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by the OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. 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 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

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

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

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 11 – Debt

Leases

The Health District leases buildings, vehicles and other equipment under noncancelable leases. The Health District disbursed \$225,305 to pay lease costs for the year ended December 31, 2021. Future lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2022	\$ 232,668
2023	211,174
2024	181,130
2025	121,023
2026	<u>102,583</u>
Total	<u>\$ 848,578</u>

One 60-month lease was renewed in 2021, and one 60-month lease is starting in 2022.

Note 12 – Contingent Liabilities

The Health District is the defendant in several lawsuits. Although management cannot presently determine the outcome of these suits, they believe the resolution of these matters will not materially adversely affect the Health District's financial condition.

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

Note 13 – Fund Balances

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

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 13 – Fund Balances *(continued)*

Fund Balances	General	WIC Fund	COVID-19 Enhanced Operations Fund	HUD Lead Hazard Fund	Other Governmental Funds	Total Governmental Funds
Restricted for						
Public Health Services	\$ -	\$ 1,147	\$ -	\$ -	\$ 4,163,535	\$ 4,164,682
<i>Total Restricted</i>	<u>-</u>	<u>1,147</u>	<u>-</u>	<u>-</u>	<u>4,163,535</u>	<u>4,164,682</u>
Assigned to						
Encumbrances	167,515	-	-	-	-	167,515
<i>Total Assigned</i>	<u>167,515</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>167,515</u>
Unassigned (Deficit)	<u>16,570,922</u>	<u>(310,358)</u>	<u>(160,515)</u>	<u>(231,062)</u>	<u>(703,455)</u>	<u>15,165,532</u>
<i>Total Fund Balances</i>	<u>16,738,437</u>	<u>(309,211)</u>	<u>(160,515)</u>	<u>(231,062)</u>	<u>3,460,080</u>	<u>19,497,729</u>

Note 14 – COVID-19

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

During 2021, the Health District received \$356,590 in CARES Act funding from Summit County for infrastructure.

During 2021, the Health District received \$1,096,587 in CARES Act funding from the Ohio Department of Health in the form of the Coronavirus Response Supplemental grant. Of this amount, \$65,302 was sub-granted to other organizations. These amounts are reflected as public health service expenditures in the SC CARES Infrastructure Fund on the accompanying financial statements.

During 2021, the Health District received \$728,627 in CARES Act funding from the Ohio Department of Health in the form of the COVID-19 Contact Tracing grant.

During 2021, the Health District received \$366,430 in Epidemiology and Laboratory Capacity for Infectious Diseases funding from the Ohio Department of Health in the form of the COVID-19 Contact Tracing Supplemental grant.

During 2021, the Health District received \$1,190,483 in Epidemiology and Laboratory Capacity for Infectious Diseases funding from the Ohio Department of Health in the form of the COVID-19 Enhanced Operations grant. Of this amount, \$108,802 was sub-granted to other organizations. These amounts are reflected as public health service expenditures in the COVID-19 Enhanced Operations Fund on the accompanying financial statements.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 14 – COVID-19 *(continued)*

During 2021, the Health District received \$473,430 in Immunization Cooperative Agreements funding from the Ohio Department of Health in the form of the COVID-19 Vaccine Equity Supplement Local Health Department Subgrant.

During 2021, the Health District received \$20,000 in CARES Act funding from the Ohio Department of Health in the form of the COVID-19 Vaccine Needs Assessment grant.

**SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES (Prepared by Management)
FOR THE YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal ALN Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Revenues	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE					
<i>Passed Through Ohio Department of Health</i>					
Special Supplemental Nutrition Program for Women, Infants and Children FY21	10.557	07710011WA1121	\$ -	\$ 1,467,447	\$ 1,147,060
Special Supplemental Nutrition Program for Women, Infants and Children FY22	10.557	07710011WA1222	-	-	310,358
Total Special Supplemental Nutrition Program for Women, Infants and Children			-	1,467,447	1,457,418
Total U.S. Department of Agriculture			-	1,467,447	1,457,418
U.S. DEPARTMENT OF EDUCATION					
<i>Passed Through Ohio Department of Developmental Disabilities</i>					
Special Education Grant for Infants and Families -Help Me Grow Part C FY21	84.181	H181A190024	556,410	556,410	556,410
Special Education Grant for Infants and Families -Help Me Grow Part C FY21	84.181	H181A200024	176,454	555,367	185,341
Total Special Education Grant for Infants and Families -Help Me Grow Part C			732,864	1,111,777	741,751
Total U.S. Department of Education			732,864	1,111,777	741,751
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
<i>Passed Through Ohio Department of Health</i>					
Public Health Emergency Preparedness FY20	93.069	07710012PH1120	-	-	6,864
Public Health Emergency Preparedness FY21	93.069	07710012PH1221	-	206,582	129,133
Public Health Emergency Preparedness FY22	93.069	07710012PH1322	-	66,619	93,579
Public Health Emergency Preparedness (Regional) FY20	93.069	07710012PH1120	-	-	5,662
Public Health Emergency Preparedness (Regional) FY21	93.069	07710012PH1221	-	58,876	31,428
Public Health Emergency Preparedness (Regional) FY22	93.069	07710012PH1322	-	-	22,992
Total Public Health Emergency Preparedness			-	332,077	289,658
<i>Passed Through Ohio Department of Health</i>					
Drug Overdose Prevention FY20	93.136	07710014DR0120	8,600	-	17,940
Drug Overdose Prevention FY21	93.136	07710014DR0221	-	156,500	73,966
Drug Overdose Prevention FY22	93.136	07710014DR0322	-	42,000	-
Drug Overdose Prevention FY19	93.136	07710014PD0319	3,905	-	3,905
Total IPCR and State and Community Based Programs - Drug Overdose Prevention			12,505	198,500	95,811
<i>Passed Through Ohio Department of Health</i>					
Reproductive Health and Wellness FY21	93.217	07710011RH0321	-	73,658	85,369
Reproductive Health and Wellness FY22	93.217	07710011RH0422	-	74,162	18,484
Reproductive Health and Wellness FY19	93.217	07710011RH0220	-	-	31,392
Total Family Planning Services - Reproductive Health and Wellness			-	147,820	135,245
<i>Passed Through Ohio Department of Health</i>					
Get Vaccinated Ohio-Public Health Initiative FY21	93.268	07710012GV0321	-	24,267	11,286
Get Vaccinated Ohio-Public Health Initiative FY22	93.268	07710012GV0422	-	4,532	11,560
COVID-19 Vaccine Equity Supplement	93.268	07710012VE0121	-	473,430	189,657
Total Immunization Cooperative Agreements			-	502,229	212,503
<i>Passed Through Ohio Department of Health</i>					
Tobacco Use Prevention and Cessation FY19	93.283	07710014TU0419	-	-	85
Total CDC - Tobacco Use Prevention and Cessation			-	-	85

**SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES (Prepared by Management)
FOR THE YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal ALN Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Revenues	Total Federal Expenditures
Passed Through Ohio Department of Health					
Preventive Health and Health Services -Creating Healthy Communities FY19	93.305	07710014CC1019	-	-	248
Total Preventive Health and Health Services - CHC			-	-	248
Passed Through Ohio Department of Health					
COVID-19 Enhanced Operations FY21	93.323	07710012EO0121	108,802	1,190,483	1,350,998
COVID-19 Contact Tracing Supplemental FY21	93.323	07710012CT0121	-	366,430	366,430
Total Epidemiology and Laboratory Capacity for Infectious Diseases - COVID-19 Grant			108,802	1,556,913	1,717,428
Passed Through Ohio Department of Health					
Public Health Workforce	93.354	07710012WF0122	-	-	130,304
Drug Overdose Prevention FY19	93.354	07710014PD0319	31,597	-	31,597
Total Public Health Crisis Response Grant			31,597	-	161,901
Passed Through Ohio Department of Health					
Preventing Obesity, Diabetes & Heart Disease and Stroke in Ohio Communities (Local 1422)	93.757	07710014PO0418	-	-	4,111
Total Preventing Obesity, Diabetes & Heart Disease and Stroke			-	-	4,111
Passed Through Ohio Department of Health					
Falls Prevention	93.761	90FPSG0029	1,475	94,136	16,289
Falls Prevention	93.761	90FPSG0029	-	12,000	-
Total Falls Prevention			1,475	106,136	16,289
Passed Through Ohio Department of Health					
Medicaid Cluster:					
Medicaid Administrative Claiming	93.778	N/A	-	216,591	216,591
Total Medicaid Cluster: Medical Assistance Program			-	216,591	216,591
Passed Through Ohio Department of Health					
Integrated Naloxone Access and Infrastructure FY21	93.788	07710014IN0221	22,811	8,750	23,311
Integrated Naloxone Access and Infrastructure FY22	93.788	07710014IN0322	6,720	80,750	23,711
Total Opioid STR - Integrated Naloxone Access and Infrastructure			29,531	89,500	47,022
Passed Through Ohio Department of Health					
Preventive Health Services-Sexually Transmitted Diseases Control Grants FY21	93.977	07710012ST1021	-	50,488	79,040
Preventive Health Services-Sexually Transmitted Diseases Control Grants FY20	93.977	07710012ST0920	-	33,790	925
Total STD Prevention and Control Grants			-	84,278	79,965
Passed Through Ohio Department of Health					
Preventive Health and Health Services -Creating Healthy Communities FY20	93.991	07710014CC1120	-	27,518	2,889
Preventive Health and Health Services - Creating Healthy Communities FY21	93.991	07710014CC1221	64,993	97,277	139,835
Preventive Health and Health Services -Creating Healthy Communities FY19	93.991	07710014CC1019	-	-	11,649
Total Preventative Health and Health Services Block Grant			64,993	124,795	154,373

**SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES (Prepared by Management)
FOR THE YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal ALN Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Revenues	Total Federal Expenditures
Passed Through Ohio Department of Health					
Maternal and Child Health FY20	93.994	07710011MP0420	-	-	6,029
Maternal and Child Health FY21	93.994	07710011MP0521	-	36,371	18,345
Maternal and Child Health FY22	93.994	07710011MP0622	-	-	148
Maternal and Child Health FY18	93.994	07710011MP0218	-	-	625
Moms & Babies First: Black Infant Vitality FY21	93.994	07710011MB0321	149,197	165,875	153,153
Ohio Equity Institute 2.0 FY20	93.994	07710011OE0220	1,380	-	26,660
Ohio Equity Institute 2.0 FY21	93.994	07710011OE0321	-	104,090	81,326
Ohio Equity Institute 2.0 FY19	93.994	07710011OE0119	-	-	123
Child and Family Health Services FY20-Dental Sealant	93.994	07710011DS1320	-	-	2,345
Reproductive Health and Wellness FY21	93.994	07710011RH0321	-	18,661	17,144
Total Maternal and Child Health Services Block Grant			150,577	324,997	305,898
Passed Through Ohio Department of Health					
Ohio Maternal Infant and Early Childhood Home Visiting FY21	93.870	07710011MH0921	-	208,061	176,887
Ohio Maternal Infant and Early Childhood Home Visiting FY22	93.870	07710011MH1022	-	-	59,993
Total Maternal, Infant and Early Childhood Home Visiting Grant			-	208,061	236,880
Passed Through Ohio Department of Health					
HIV Prevention FY20	93.940	07710012HP1020	75,662	235,090	79,354
HIV Prevention FY21	93.940	07710012HP1121	84,348	108,990	169,748
Total HIV Prevention Activities Grants			160,010	344,080	249,102
Passed Through Ohio Department of Youth Services					
Affordable Care Act-Personal Responsibility Education Program FY19	93.092	N/A	-	-	2,943
Total Affordable Care Act Personal Responsibility Education Program			-	-	2,943
Passed Through Northeast Ohio Medical University					
Geriatric Workforce Enhancement Program	93.969	G0337-B	-	4,856	2,202
Total Geriatric Workforce Enhancement Program			-	4,856	2,202
Passed Through County of Summit					
TB Prevention & Control	93.116	N/A	-	37,125	37,125
Total Tuberculosis Control Programs			-	37,125	37,125
Passed Through Summit County Alcohol, Drug and Mental Health Board					
AOD Outreach FY18	93.788	N/A	-	-	858
Dawn Program Expansion	93.788	N/A	-	-	6,007
ADM MAT Expansion FY20	93.788	N/A	-	-	1,262
ADM MAT Expansion FY19	93.788	N/A	-	-	1,228
Total Opioid STR - AOD/ADM MAT			-	-	9,355
Passed Through Summit County Alcohol, Drug and Mental Health Board					
Medical Assistance Program-Counseling FY20	93.959	N/A	-	-	3,030
Total Block Grant for PTSA - MAP Counseling			-	-	3,030
Passed Through Summit County Department of Jobs and Family Services					
TANF Diaper Distribution Program FY21	93.558	2101OHTANF	-	61,180	61,180
Total TANF Diaper Distribution Program			-	61,180	61,180

**SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES (Prepared by Management)
FOR THE YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR	Federal	Pass Through	Provided	Total Federal	Total Federal
<i>Pass Through Grantor</i>	ALN	Entity Identifying	Through to	Revenues	Expenditures
Program / Cluster Title	Number	Number	Subrecipients		
Passed Through Summit County Department of Jobs and Family Services					
HealthCheck Data FY22	93.778	N/A	-	6,424	19,978
HealthCheck Data FY21	93.778	N/A	-	76,199	59,473
Total Healthchek Data Program			-	82,623	79,451
Passed Through National Association of County and City Health Officials					
NACCHO PHAST	93.421	6NU38OT000306-02-01	-	30,000	173
Total NACCHO PHAST			-	30,000	173
Direct Program					
HIV CBI FY21	93.243	3H79SP021701-04S1	82,232	165,339	165,908
Community MATS Program FY21	93.243	5H79TI081495-03	150,983	299,581	306,544
Total Substance Abuse and MHS - HIV and Community MATS			233,215	464,920	472,452
Direct Program					
Alzheimer's Disease Program Initiative	93.470	90ADPI0045-01-00	42,197	203,176	198,278
Total Alzheimer's Disease Program Initiative			42,197	203,176	198,278
Total U.S. Department of Health and Human Services			834,901	5,119,857	4,789,299
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct Program					
Lead-Based Paint Hazard Control	14.900	OHLHD0417-19	487,618	670,866	869,988
Lead-Based Paint Hazard Control	14.900	OHLHD0417-19	33,690	22,155	33,690
Total Lead-Based Paint Hazard Control			521,308	693,021	903,678
Total U.S. Department of Housing and Urban Development			521,308	693,021	903,678
U.S. DEPARTMENT OF LABOR					
Passed Through Summit and Medina Workforce Area COG					
DOL OPIOID Workforce Development	17.277	ETA-TEGL-4-18	59,635	140,596	75,800
Total DOL OPIOID Workforce Development Grant			59,635	140,596	75,800
Total U.S. Department of Labor			59,635	140,596	75,800
U.S. DEPARTMENT OF THE TREASURY					
Passed Through County of Summit					
COVID-19 CARES ACT - Summit County	21.019	N/A	287,035	-	616,226
COVID-19 CARES ACT - Summit County Infrastructure	21.019	N/A	-	356,590	54,334
Passed Through Ohio Department of Health					
COVID-19 Coronavirus Response Supplemental FY20	21.019	07710012CO0121	-	1,096,587	1,112,094
COVID-19 Contact Tracing FY20	21.019	07710012CT0120	-	728,627	530,937
COVID-19 Vaccine Needs Assessment	21.019	07710012VN0121	-	20,000	7,328
Total Coronavirus Relief Fund			287,035	2,201,804	2,320,919
Total U.S. Department of the Treasury			287,035	2,201,804	2,320,919

**SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES (Prepared by Management)
FOR THE YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR	Federal	Pass Through	Provided		
<i>Pass Through Grantor</i>	ALN	Entity Identifying	Through to	Total Federal	Total Federal
Program / Cluster Title	Number	Number	Subrecipients	Revenues	Expenditures
U.S. ENVIRONMENTAL PROTECTION AGENCY					
<i>Passed Through Ohio Environmental Protection Agency</i>					
Air Pollution Control Program-Air Quality EPA FY21	66.001	N/A	-	170,510	123,281
Air Pollution Control Program-Air Quality EPA FY22	66.001	N/A	-	80,066	31,434
Air Pollution Control Program-Air Quality PM 2.5 FY21	66.001	N/A	-	16,910	24,411
Air Pollution Control Program-Air Quality PM 2.5 FY22	66.001	N/A	-	104,441	56,245
Air Pollution Control Program-Air Quality EPA Carryover	66.001	N/A	-	-	7,550
Total Air Pollution Control Program			-	371,927	242,921
Total U.S. Environmental Protection Agency			-	371,927	242,921
U.S. DEPARTMENT OF TRANSPORTATION					
<i>Passed Through City of Akron</i>					
Safe Routes to School FY20	20.205	N/A	-	13,600	36,901
Total Highway Planning and Construction - Safe Routes to School Grant			-	13,600	36,901
Total U.S. Department of Transportation			-	13,600	36,901
Total Expenditures of Federal Awards			\$2,435,743	\$11,120,029	10,568,687

The accompanying notes are an integral part of this schedule.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

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

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Federal Awards Receipts and Expenditures (the Schedule) includes the federal award activity of Summit County Combined General Health District (the Health District) under programs of the federal government for the year ended December 31, 2021. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Health District, it is not intended to and does not present the financial position and changes in net position of the Health District.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

The Health District passes certain federal awards received from the Ohio Department of Health, the Ohio Department of Developmental Disabilities, the U.S. Department of Health and Human Services, the U.S. Department of Education, the U.S. Department of the Treasury, the U.S. Department of Labor and the U.S. Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As Note B describes, the Health District reports expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE E - FEDERAL GRANTS COMINGLED WITH STATE GRANTS

Cash receipts from the U.S. Department of Health and Human Services, the U.S. Environmental Protection Agency and the U.S. Department of Housing and Urban Development are commingled with State grants and/or local funds for the Maternal and Child Health Grant, the Air Pollution Control Grants, the Ohio Equity Institute Grant, the HIV Prevention Grant, the Reproductive Health and Wellness Grant and the Lead-Based Paint Hazard Control Grant. The Health District has determined the percentage of federal dollars, in which, constitute the overall grant awards. The Health District has applied these percentages to the Schedule of Federal Awards Expenditures to reflect the federal portion of expenditures disbursed during the fiscal period.

**SUMMIT COUNTY GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES

(continued)

2 CFR 200.510(b)(6)

FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE F - MATCHING REQUIREMENTS

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

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Charles E. Harris & Associates, Inc.

Certified Public Accountants

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

Summit County General Health District
Summit County
1867 Market Street
Akron, Ohio 44322

To the Board of Health:

We have audited, in accordance with the 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 modified cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Summit County General Health District, Summit County, Ohio (the Health District), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Health District's basic financial statements, and have issued our report thereon dated June 6, 2022, wherein we noted the Health District uses a special purpose framework other than general accepted accounting principles. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Health District.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Health District's internal control over financial reporting (internal control) 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 Health District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Health District's internal control.

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

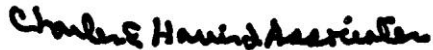
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Health District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

Purpose of this Report

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



Charles E. Harris & Associates, Inc.
June 6, 2022

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

Summit County General Health District
Summit County
1867 Market Street
Akron, Ohio 44322

To the Board of Health:

Report on Compliance for Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Health District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Health District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Health District's internal control over compliance. Accordingly, no such opinion is expressed.

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

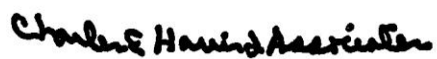
Report on Internal Control Over Compliance

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

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

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

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



Charles E. Harris & Associates, Inc.
June 6, 2022

**SUMMIT COUNTY GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

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

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	COVID-19 Relief Fund - (ALN # 21.019) (COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases Grant - (ALN# 93.323) Lead-Based Paint Hazard Control - (ALN# 14.900)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

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OHIO AUDITOR OF STATE KEITH FABER



SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT

SUMMIT 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 7/7/2022

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

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