



CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

**PUBLIC HEALTH – DAYTON AND MONTGOMERY COUNTY
MONTGOMERY COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2022



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Columbus, Ohio 43215
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Board Members
Public Health-Dayton and Montgomery County
117 South Main Street
Dayton, Ohio 45422

We have reviewed the *Independent Auditors' Report* of Public Health-Dayton and Montgomery County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2022 through December 31, 2022. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Public Health-Dayton and Montgomery County 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

July 12, 2024

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INDEPENDENT AUDITORS' REPORT

Public Health – Dayton and Montgomery County
117 South Main Street
Dayton, Ohio 45422

Report on the Audit of the Financial Statements

Opinions

We have audited the cash basis financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Public Health – Dayton and Montgomery County (“PHDMC”), as of and for the year ended December 31, 2022, and related notes to the financial statements, which collectively comprise the PHDMC’s basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of PHDMC, as of December 31, 2022, and the respective changes in cash-basis financial position and the respective budgetary comparison for the General, Federal and Air Pollution funds for the year then ended in accordance with the cash-basis of accounting described in Note 2.

Basis for Opinions

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

Emphasis of Matter - Accounting Basis

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 2, and for determining that the cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to 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 Board’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.

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of PHDMC'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 PHDMC'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 for the purpose of forming opinions on the financial statements that collectively comprise PHDMC's basic financial statements. The Schedule of Expenditures of Federal Awards as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for the purposes of additional analysis and is not a required part of the basic 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 in the audit of 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, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2024, on our consideration of PHDMC's internal control over financial reporting and on 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 PHDMC'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 PHDMC's internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
May 30, 2024

Public Health - Dayton & Montgomery County
Montgomery County
Statement of Net Position - Cash Basis
December 31, 2022

	<u>Governmental Activities</u>
Assets	
Equity in pooled cash and cash equivalents	<u>\$ 15,065,058</u>
Total assets	<u>15,065,058</u>
Net Position	
Restricted for:	
Air pollution	2,079,270
Unrestricted	<u>12,985,788</u>
Total net position	<u><u>\$ 15,065,058</u></u>

See accompanying notes to the financial statements.

Public Health - Dayton & Montgomery County
Montgomery County

Statement of Activities - Cash Basis
For the Year Ended December 31, 2022

	Program Cash Receipts		Net (Disbursements)
	Cash	Charges	Receipts and Changes
	Disbursements	for Services	in Net Position
			Governmental
			Activities
Governmental Activities			
Health:			
Public health services	\$ 33,191,928	\$ 8,150,361	\$ 9,661,871
Capital outlay	492,990	-	-
	<u>\$ 33,684,918</u>	<u>\$ 8,150,361</u>	<u>\$ 9,661,871</u>
Total governmental activities	<u>\$ 33,684,918</u>	<u>\$ 8,150,361</u>	<u>\$ 9,661,871</u>

General Receipts

Property taxes levied for:

Human services	18,899,205
Unrestricted gifts and contributions	3,852
Sale of capital assets	1,718
Miscellaneous	126,887
	<u>19,031,662</u>

Total general receipts

Change in net position

Net position beginning of year

Net position end of year

\$ 15,065,058

See accompanying notes to the financial statements.

Public Health - Dayton & Montgomery County
Montgomery County
Statement of Assets and Fund Balances - Cash Basis
Governmental Funds
December 31, 2022

	General	Federal	Air Pollution	Capital Project	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in pooled cash and cash equivalents	\$ 11,631,687	\$ (1,684,663)	\$ 2,079,270	\$ 1,757,290	\$ 1,281,474	\$ 15,065,058
Total assets	11,631,687	(1,684,663)	2,079,270	1,757,290	1,281,474	15,065,058
Fund Balances						
Restricted	-	-	2,079,270	-	-	2,079,270
Committed	-	-	-	1,757,290	1,281,474	3,038,764
Assigned	5,936,015	-	-	-	-	5,936,015
Unassigned (deficit)	5,695,672	(1,684,663)	-	-	-	4,011,009
Total fund balances	\$ 11,631,687	\$ (1,684,663)	\$ 2,079,270	\$ 1,757,290	\$ 1,281,474	\$ 15,065,058

See accompanying notes to the financial statements.

Public Health - Dayton & Montgomery County
Montgomery County
Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis
Governmental Funds
For the Year Ended December 31, 2022

	General	Federal	Air Pollution	Capital Project	Other Governmental Funds	Total Governmental Funds
Receipts						
Levy funds	\$ 18,899,205	\$ -	\$ -	\$ -	\$ -	\$ 18,899,205
Intergovernmental	1,935,446	5,584,880	1,923,761	-	217,784	9,661,871
Licenses, permits and fees	744,783	-	10,725	-	1,276,355	2,031,863
Charges for services	4,373,076	1,106,453	509,003	-	129,966	6,118,498
Gifts and contributions	3,832	20	-	-	-	3,852
Miscellaneous	120,280	2,984	101	3	287	123,655
Total receipts	26,076,622	6,694,337	2,443,590	3	1,624,392	36,838,944
Disbursements						
Current:						
Salaries and benefits	14,332,849	4,981,375	1,857,122	-	1,227,508	22,398,854
Supplies	1,367,147	296,197	54,055	-	4,288	1,721,687
Contracted Services	3,489,168	2,822,477	71,929	10,062	18,079	6,411,715
Intergovernmental	1,101,639	-	-	-	77,900	1,179,539
Rentals	735,004	372,619	91,420	-	17,200	1,216,243
Travel and Training	124,569	44,926	10,409	-	39,516	219,420
Other disbursements	26,668	15,716	-	-	2,086	44,470
Capital outlay	172,938	113,107	65,701	137,431	3,813	492,990
Total disbursements	21,349,982	8,646,417	2,150,636	147,493	1,390,390	33,684,918
Excess of receipts over (under) disbursements	4,726,640	(1,952,080)	292,954	(147,490)	234,002	3,154,026
Other financing sources						
Sale of capital assets	1,718	-	-	-	-	1,718
Other financing sources	-	3,232	-	-	-	3,232
Total other financing sources	1,718	3,232	-	-	-	4,950
Net change in fund balance	4,728,358	(1,948,848)	292,954	(147,490)	234,002	3,158,976
Fund balances beginning of year	6,903,329	264,185	1,786,316	1,904,780	1,047,472	11,906,082
Fund balances end of year	\$ 11,631,687	\$ (1,684,663)	\$ 2,079,270	\$ 1,757,290	\$ 1,281,474	\$ 15,065,058

See accompanying notes to the financial statements.

Public Health - Dayton & Montgomery County

Montgomery County

*Statement of Receipts, Disbursements and Changes
in Fund Balance - Budget and Actual - Budget Basis*

General Fund

For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts				
Levy funds	\$ 17,637,803	\$ 17,637,803	\$ 18,899,205	\$ 1,261,402
Intergovernmental	1,806,267	1,806,267	1,935,446	129,179
Licenses, permits and fees	695,073	695,073	744,783	49,710
Charges for services	4,081,201	4,081,201	4,373,076	291,875
Gifts and contributions	3,576	3,576	3,832	256
Miscellaneous	112,252	112,252	120,280	8,028
Total receipts	24,336,172	24,336,172	26,076,622	1,740,450
Disbursements				
Current:				
Salaries and benefits	16,800,641	18,569,569	14,336,746	4,232,823
Supplies	1,794,445	1,983,381	1,531,281	452,100
Contracted Services	5,116,031	5,654,694	4,365,740	1,288,954
Intergovernmental	1,870,187	2,067,098	1,595,915	471,183
Rentals	873,703	965,694	745,570	220,124
Travel and Training	154,880	171,187	132,166	39,021
Other disbursements	38,649	42,718	32,981	9,737
Capital outlay	246,683	272,656	210,506	62,150
Total disbursements	26,895,219	29,726,997	22,950,905	6,776,092
Excess of receipts over (under) disbursements	(2,559,047)	(5,390,825)	3,125,717	8,516,542
Other financing sources				
Sale of capital assets	-	-	1,718	1,718
Total other financing sources	-	-	1,718	1,718
Net change in fund balance	(2,559,047)	(5,390,825)	3,127,435	8,518,260
Unencumbered fund balance at beginning of year	4,226,810	4,226,810	4,226,810	-
Prior year encumbrances appropriated	2,676,519	2,676,519	2,676,519	-
Unencumbered fund balance at end of year	\$ 4,344,282	\$ 1,512,504	\$ 10,030,764	\$ 8,518,260

See accompanying notes to the financial statements.

Public Health - Dayton & Montgomery County

Montgomery County

*Statement of Receipts, Disbursements and Changes
in Fund Balance - Budget and Actual - Budget Basis*

Federal Fund

For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts				
Intergovernmental	\$ 7,234,099	\$ 7,234,099	\$ 5,584,880	\$ (1,649,219)
Charges for services	1,433,189	1,433,189	1,106,453	(326,736)
Gifts and contributions	26	26	20	(6)
Miscellaneous	3,865	3,865	2,984	(881)
Total receipts	8,671,179	8,671,179	6,694,337	(1,976,842)
Disbursements				
Current:				
Salaries and benefits	4,031,400	11,134,633	4,981,375	6,153,258
Supplies	288,234	796,096	356,155	439,941
Contracted Services	3,885,731	10,732,297	4,801,380	5,930,917
Rentals	357,118	986,352	441,271	545,081
Travel and Training	38,786	107,127	47,926	59,201
Other disbursements	12,719	35,129	15,716	19,413
Capital outlay	92,819	256,363	114,691	141,672
Total disbursements	8,706,807	24,047,997	10,758,514	13,289,483
Excess of receipts over (under) disbursements	(35,628)	(15,376,818)	(4,064,177)	11,312,641
Other financing sources				
Other financing sources	-	-	3,232	3,232
Total other financing sources	-	-	3,232	3,232
Net change in fund balance	(35,628)	(15,376,818)	(4,060,945)	11,315,873
Unencumbered fund balance at beginning of year	(433,882)	(433,882)	(433,882)	-
Prior year encumbrances appropriated	698,067	698,067	698,067	-
Unencumbered fund balance at end of year	<u>\$ 228,557</u>	<u>\$ (15,112,633)</u>	<u>\$ (3,796,760)</u>	<u>\$ 11,315,873</u>

See accompanying notes to the financial statements.

Public Health - Dayton & Montgomery County

Montgomery County

*Statement of Receipts, Disbursements and Changes
in Fund Balance - Budget and Actual - Budget Basis*

Air Pollution Fund

For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts				
Intergovernmental	\$ 2,221,422	\$ 2,221,422	\$ 1,923,761	\$ (297,661)
Licenses, permits and fees	12,384	12,384	10,725	(1,659)
Charges for services	587,760	587,760	509,003	(78,757)
Miscellaneous	117	117	101	(16)
Total receipts	2,821,683	2,821,683	2,443,590	(378,093)
Disbursements				
Current:				
Salaries and benefits	2,075,914	3,501,836	1,857,122	1,644,714
Supplies	62,655	105,691	56,051	49,640
Contracted Services	127,915	215,778	114,433	101,345
Rentals	102,190	172,384	91,420	80,964
Travel and Training	11,635	19,627	10,409	9,218
Capital outlay	128,836	217,331	115,257	102,074
Total disbursements	2,509,145	4,232,647	2,244,692	1,987,955
Net change in fund balance	312,538	(1,410,964)	198,898	1,609,862
Unencumbered fund balance at beginning of year	1,699,853	1,699,853	1,699,853	-
Prior year encumbrances appropriated	86,463	86,463	86,463	-
Unencumbered fund balance at end of year	<u>\$ 2,098,854</u>	<u>\$ 375,352</u>	<u>\$ 1,985,214</u>	<u>\$ 1,609,862</u>

See accompanying notes to the financial statements.

Public Health – Dayton & Montgomery County

Montgomery County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

Note 1 – Reporting Entity

Public Health – Dayton & Montgomery County (PHDMC) is a combined general health district established under the laws of the State of Ohio. An eight-member Board of Health governs PHDMC, which provides public health services to the citizens of Montgomery County and, for certain programs, surrounding counties also. The Board appoints a health commissioner and all employees of PHDMC.

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

Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from PHDMC. PHDMC’s services include general operations, public health nursing, immunizations, communicable disease clinics and programs, food protection, community and special services, vital statistics, personal health care clinics, regional air pollution monitoring and control, water and solid waste programs, and regional emergency response planning.

Public Entity Risk Pools

PHDMC participates in the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. The PEP provides property and casualty coverage for its members. Note 7 to the financial statements provides additional information for this entity.

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

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

PHDMC’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.

Public Health – Dayton & Montgomery County
Montgomery County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies (continued)

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

The Statement of Net Position presents the financial condition of the governmental activities of PHDMC at year end. The Statement of Activities compares disbursements and program receipts for each program or function of the PHDMC’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 PHDMC is responsible. Program receipts include charges paid by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Receipts which are not classified as program receipts are presented as general receipts of PHDMC, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financing on a cash basis or draws from the general receipts of PHDMC.

Fund Financial Statements During the year, PHDMC segregates transactions related to certain PHDMC 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 PHDMC 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

PHDMC 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. Funds are used to segregate resources that are restricted as to use. PHDMC utilizes the governmental category of funds only; it does not have any fiduciary funds.

Governmental Funds Governmental funds are those through which all governmental functions of PHDMC are financed. The following are PHDMC’s major governmental funds:

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

Federal Fund This fund accounts for and reports federal grant monies that are restricted to expenditure to meet requirements of the grants, whether received directly from the federal government or from the State in the form of a pass-through.

Public Health – Dayton & Montgomery County
Montgomery County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies (continued)

Air Pollution Fund This fund accounts for and reports financial resources that are restricted to expenditure for monitoring and controlling air pollution within Montgomery and surrounding counties.

Capital Project Fund This fund accounts for and reports financial resources that are committed to expenditure for the repair and maintenance of various health centers and to purchase/replace other capital items as needed.

The other governmental funds of PHDMC account for and report other resources whose use is restricted, committed or assigned to a particular purpose, such as the food protection program.

Basis of Accounting

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

As a result of using this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for services billed or provided but 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 governmental funds are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources, and the appropriations resolution, which are prepared on the budgetary basis of accounting. 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 level for all funds. Individual grants are limited to their approved budget; the Board must approve any increase or decrease.

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

ORC Section 3709.28 and ORC Chapter 5705 establishes budgetary requirements for general health districts. On or about the first Monday of April, PHDMC must adopt an appropriation measure for the next fiscal year. 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, PHDMC may 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.

Public Health – Dayton & Montgomery County
Montgomery County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies (continued)

Such appropriation modifications shall be certified to the county budget commission for approval.

The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources in effect when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Board 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 also 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 Montgomery County Treasurer is the custodian for PHDMC’s cash and investments. The County’s cash and investment pool holds PHDMC’s cash and investments, which are reported at the County Treasurer’s carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from: Montgomery County Treasurer, 451 W. Third Street, Dayton, OH 45422-1475, 937-225-4010.

Inventory and Prepaid Items

PHDMC 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.

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 cash basis of accounting.

Public Health – Dayton & Montgomery County
Montgomery County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies (continued)

Employer Contributions to Cost-Sharing Pension Plans

PHDMC recognizes the disbursements 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 post-retirement health care benefits.

Long-Term Obligations

The cash basis financial statements do not report liabilities for long-term obligations. Proceeds of debt are reported when cash is received and principal and interest payments are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither an Other Financing Source nor a Capital Outlay expenditure are reported at inception. Lease payments are reported when paid.

Leases

For 2022, GASB Statement No. 87, *Leases* was effective. This GASB pronouncement had no effect on beginning net position/fund balance.

The Health District is the lessee (as defined by GASB 87) in various leases related to buildings, vehicles and other equipment under noncancelable leases. Lease payables are not reflected under the Health District's cash basis of accounting. Lease disbursements are recognized when they are paid.

Net Position

Net position is reported as restricted when there are limitations imposed on assets' use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

PHDMC'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 the following classifications based primarily on the extent to which PHDMC is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

Public Health – Dayton & Montgomery County

Montgomery County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies (continued)

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

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of the 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 PHDMC 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.

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.

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

Internal Activity

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

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

Public Health – Dayton & Montgomery County

Montgomery County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

Note 3 – Compliance

Contrary to Ohio law, Appropriation authority exceeded estimated resources in the Federal fund by \$15,112,634 for the year ended December 31, 2022. In addition, the Federal special revenue fund reported a cash deficit as of December 31, 2022, in violation of Ohio Revised Code Section 5705.10.

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 – Budget Basis presented for the general fund and each major special revenue fund are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference between the budgetary basis and the cash basis is outstanding year end encumbrances are treated as cash disbursements (budgetary basis) rather than as restricted, committed or assigned fund balance (cash basis). The encumbrances outstanding at year end (budgetary basis) amounted to:

<u>Fund</u>	<u>Outstanding Encumbrances 12/31/2022</u>
General Fund	\$ 1,600,923
Federal Fund	2,112,097
Air Pollution Fund	94,056

Note 5 – Deposits and Investments

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

Note 6 – Property Taxes

The County Commissioners have established a Human Services Levy Council (HSLC) in which PHDMC participates. Distribution of Levy funds to the participating agencies is on a semi-annual basis in accordance with HSLC recommendations. Currently the combined millage for the two levies is 14.24. The HSLC has established a policy regarding agencies maintaining fund balances: each levy agency shall strive to maintain its fund balances, to the extent possible, at about 9% of budgeted expenses on average. The County Treasurer collects property taxes on behalf of all taxing districts in the county, including PHDMC.

PHDMC receives an award of Human Services Levy funds as a result of an agency request and review process. These funds are released to Public Health on a semi-annual basis through an intergovernmental transfer by the Montgomery County Office of Management and Budget.

Public Health – Dayton & Montgomery County

Montgomery County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

Note 7 – Risk Management

Risk Pool Membership

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

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

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

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

Blanket real and personal property including boiler and machinery coverage has a limit of \$9,901,940 and a \$1,000 deductible.

Workers’ Compensation

Montgomery County manages the Workers’ Compensation program in which PHDMC participates. Allocation of the cost to PHDMC takes place annually.

Note 8 – Employee Benefits

Health Insurance

PHDMC offers health, dental and vision coverage to its employees. Health insurance is provided through Anthem, Blue Cross/Blue Shield and pharmacy benefits are provided through Ingenio Rx. Employees have the option of participating in a Basic or Enhanced health plan. Employees who are covered under another health plane receive a waiver payment. HSA accounts are set up through Optum Bank and employees make pre-tax contributions via payroll deduction. PHDMC offers a match up to \$1,000 for each enrolled employee in the HSA plan.

If an employee is covered under the Basic or Enhanced health insurance plan and is ineligible to contribute to a HSA, they are eligible for the Health Reimbursement Arrangement (HRA) benefit. PHDMC offers a matching contribution of \$1,000. The HRA is administered by Flex Bank and PHDMC pays an administrative fee of \$5.00 per month per participating employee.

Public Health – Dayton & Montgomery County

Montgomery County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

Note 8 – Employee Benefits (continued)

Employees may also elect to participate in a Flexible Spending Account (FSA), which allows them to set aside funds to cover out of pocket expenses for medical care and/or dependent childcare expense. Voluntary employee payroll deductions funds the plan and employees file their own claims. The FSA is administered by Flex Bank, Inc. and PHDMC pays an administrative fee of \$4.50 per month per participating employee.

In addition, PHDMC provides dental and vision benefits through Superior Dental. Life insurance is provided through Companion Life at a dollar value of one times the annual salary for full time employees. Employees also have the opportunity to obtain short term disability, additional life and accident insurance for which the employee pays the entire cost.

Tuition Reimbursement Program

PHDMC offers 100 percent reimbursement, up to \$2,000 per year per person for full-time employees and \$1,000 for part-time employees, for costs associated with college or university courses that benefit the employee in maintaining, enhancing, or remaining current with new methodologies. All courses are subject to prior approval by management, and a minimum grade is required to receive reimbursement.

In addition to increasing total annual tuition reimbursement, PHDMC phased out its policy specifically related to reimbursement for tuition and fees associated with obtaining a Master of Public Health degree. Upon successful completion of courses, and with accompanying receipts for the costs, PHDMC reimbursed the employee 70 percent of his/her costs. The employee must agree to remain employed with the PHDMC for a minimum of three years after graduation, or repay up to 90 percent of the total reimbursement received.

Note 9 – Defined Benefit Pension Plans

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

Public Health – Dayton & Montgomery County

Montgomery County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

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.html>, 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 ACFR 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 amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

Public Health – Dayton & Montgomery County
Montgomery County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 9 – Defined Benefit Pension Plans (continued)

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

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% each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Effective January 1, 2022, the Combined Plan is no longer available for member selection.

Public Health – Dayton & Montgomery County
Montgomery County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 9 – Defined Benefit Pension Plans (continued)

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

	State and Local
2022 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee ***	10.0 %
2022 Actual Contribution Rates	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits ****	0.0
Total Employer	14.0 %
Employee	10.0 %

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The PHDMC’s contractually required contribution was \$2,200,816 for the year 2022.

Note 10 – Post-Employment Benefits

Ohio Public Employees Retirement System (OPERS)

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.

Public Health – Dayton & Montgomery County

Montgomery County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

Note 10 – Post-Employment Benefits (continued)

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) 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.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

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.

Effective January 1, 2022, OPERS discontinued 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. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became 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 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.

Public Health – Dayton & Montgomery County
Montgomery County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 10 – Post-Employment Benefits (continued)

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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, state and local employers contributed at a rate of 14% of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2022 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 2022 was 4%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The PHDMC’s contractually required contribution was \$0 for the year 2022.

Note 11 – Leases

PHDMC leases several sites for its operations. PHDMC disbursed \$1,178,770 to pay lease costs for the year ended December 31, 2022. All leases include cancellation provisions. The largest lease is with Montgomery County for the Reibold Building at \$824,288 for the calendar year. No amortization schedules are available for these leases.

Public Health – Dayton & Montgomery County

Montgomery County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

Note 12 – Fund Balances

Fund balance is classified as non-spendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which PHDMC 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:

2022 Fund Balances	General Fund	Federal Fund	Capital Project	Air Pollution Fund	Other Governmental Funds	Total
Restricted for						
Air Pollution Program	\$ -	\$ -	\$ -	\$ 2,079,270	\$ -	\$ 2,079,270
<i>Total Restricted</i>	-	-	-	2,079,270	-	2,079,270
Committed to						
Capital Projects and Equipment	-	-	1,757,290	-	-	1,757,290
Food Service Program	-	-	-	-	1,281,474	1,281,474
<i>Total Committed</i>	-	-	1,757,290	-	1,281,474	3,038,764
Assigned to						
Encumbrances - General Fund	1,600,923	-	-	-	-	1,600,923
Subsequent Year Appropriations	4,335,092	-	-	-	-	4,335,092
<i>Total Assigned</i>	5,936,015	-	-	-	-	5,936,015
Unassigned (deficits)	5,695,672	(1,684,663)	-	-	-	4,011,009
Total Fund Balances	\$ 11,631,687	\$(1,684,663)	\$ 1,757,290	\$ 2,079,270	\$ 1,281,474	\$ 15,065,058

Public Health – Dayton & Montgomery County

Montgomery County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

Note 13 – Contractual Commitments

At December 31, 2022, PHDMC had contractual commitments for services. Some of these commitments will be funded by federal and state program grants. Below is a list of the most significant contract amounts and vendors:

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
Ascend Innovations, Inc.	\$ 110,511	McKesson Medical-Surgical Government	\$ 15,723
Becker Construction, Inc.	12,300	Merchants Security Service	82,132
Blue Chip Brothers & Harris J. Harbor, LLC	29,700	Miami University	10,773
Campbell Property Maintenance, LLC	26,635	Miami Valley Interpreters, LLC	13,861
Catholic Social Services of the Miami Valley	134,327	MNJ Technologies Direct, Inc.	41,917
CDW Government, Inc.	7,090	Monster Worldwide, Inc.	7,972
Center For Disease Detection, LLC	14,293	Netsmart Technologies	27,118
Charter Communications Holdings, LLC	8,578	Ohio Organizing Collaborative	84,470
City of Dayton Police Department	5,612	Omega Community Development Corp.	143,645
Clark County	16,646	Online24x7, Inc.	65,355
Compunet Clinical Laboratory	19,468	OpenText, Inc.	11,973
Consolidated Analytics, Inc.	37,256	Oracle Elevator Holding Co.	11,119
Crown Personnel Services, Inc.	52,280	Progressive Services, Inc.	48,920
Dave Purchase Project	11,516	Quest Media & Supplies, Inc.	50,430
Dayton Power And Light Company	15,120	Robert Half International	183,448
Donnellon Mccarthy Enterprises, Inc.	40,542	Sanofi Pasteur, Inc.	89,010
Eastway Corporation	6,734	Schiff Kreidler Shell	194,179
eClinicalWorks, LLC	6,396	SHC Services, Inc.	563,976
Elizabeth Place Holdings, LLC	38,952	Shiver Security Systems, Inc.	7,916
Equitas Health, Inc.	25,773	Sonoma Technology, Inc.	21,000
Erica Laery	7,800	St. Vicent de Paul Society District	7,125
Erin Mahoney	20,832	Staples Contract & Commercial, Inc.	8,322
Fisher Scientific Products	10,115	State of Ohio	22,402
Friends Service Company, Inc.	12,926	The C-3 Group, LLC	7,938
Greater Dayton Area Hospital Assoc.	409,626	Treasurer, State Of Ohio	516,400
Greene County	9,590	US Bank	12,365
Hamilton County	18,281	Vance-Johnson Consulting, LLC	6,263
Henry Schein, Inc.	7,269	Welco LKA, Inc.	10,299
HOR Community Solutions, LLC	50,700	Wesley Community Center, Inc.	182,582
Maliya Curington	37,680	West Enterprises, Inc.	6,250
Matt Parente	17,606	Wright State University	26,743
		Subtotal	3,703,777
		Other contract (less than \$5,000) each	135,145
		Total	<u>\$3,838,922</u>

Public Health – Dayton & Montgomery County
Montgomery County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 14 – Contingent Liabilities

Grants

Amounts grantor agencies pay to PHDMC 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 not be significant.

Note 15 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021, while the national state of emergency ended in April 2023. The impact on PHDMC's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be determined at this time.

During 2022, PHDMC received COVID-19 funding and will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

**PUBLIC HEALTH - DAYTON AND MONTGOMERY COUNTY
MONTGOMERY COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number / Award Identification Number	Assistance Listing Numbers	Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Health</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children	05710011WA1623	10.557	461,307
	05710011WA1522	10.557	1,329,817
Total Special Supplemental Nutrition Program for Women, Infants, and Children			<u>1,791,124</u>
Total U.S. Department of Agriculture			<u>1,791,124</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY			
<i>Direct Aid</i>			
Air Pollution Control Program Support (USEPA)	A-00526418	66.001	508,281
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act (Particulate Matter 2.5)	PM-98577209	66.034	65,274
	PM-98577210	66.034	164,885
Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act (Particulate Matter 2.5)			<u>230,159</u>
Total U.S. Environmental Protection Agency			<u>738,440</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Health</i>			
Public Health Emergency Preparedness	05710012PH1322	93.069	317,119
	05710012PH1423	93.069	119,606
Total Public Health Emergency Preparedness			<u>436,725</u>
HIV Prevention Activities Health Department Based	05710012HP1421	93.940	55,544
	05710012HP1522	93.940	257,149
Total HIV Prevention Activities Health Department Based			<u>312,693</u>
Sexually Transmitted Diseases (STD) Prevention and Control Grants	05710012ST1422	93.977	351,535
Maternal and Child Health Services Block Grant to the States	05710011OH0222	93.994	15,200
	05710011MP0622	93.994	83,029
Total Maternal and Child Health Services Block Grant to the States			<u>98,229</u>
Immunization Cooperative Agreements	05710012GV0422	93.268	42,522
COVID-19: Immunization Cooperative Agreements - Vaccination	05710012CN0122	93.268	62,453
Total Immunization Cooperative Agreements			<u>104,975</u>
Injury Prevention and Control Research and State and Community Based Programs	05710014DR0322	93.136	135,500
	05710014DR0423	93.136	37,250
Total Injury Prevention and Control Research and State and Community Based Programs			<u>172,750</u>
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	05710011DM0222	93.478	109,051
National and State Tobacco Control Program	05710014TU0722	93.387	42,850
<i>Passed through National Association of County and City Health Officials</i>			
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	2021-032301	93.421	<u>102,534</u>
Total U.S. Department of Health and Human Services			<u>1,731,342</u> (continued)

PUBLIC HEALTH - DAYTON & MONTGOMERY COUNTY
MONTGOMERY COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Assistance Listing Numbers	Expenditures
U.S. DEPARTMENT OF JUSTICE			
<i>Direct Aid</i>			
Comprehensive Opioid, Stimulant, and other Substances Use Program	N/A	16.838	<u>280,590</u>
Total U.S. Department of Justice			<u>280,590</u>
U.S. DEPARTMENT OF THE TREASURY			
<i>Passed through Montgomery County</i>			
COVID-19: Coronavirus Relief Fund (CARES Act)	N/A	21.019	<u>450</u>
Total U.S. Department of the Treasury			<u>450</u>
Total Expenditures of Federal Awards			<u><u>\$ 4,541,946</u></u>

The accompanying notes are an integral part of this schedule.

**PUBLIC HEALTH – DAYTON AND MONTGOMERY COUNTY
MONTGOMERY COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(B)(6)
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of Public Health – Dayton & Montgomery County (“PHDMC”) under programs of the federal government for the year ended December 31, 2022. 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 PHDMC, it is not intended to and does not present the financial position or changes in net position of PHDMC.

NOTE B – 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. PHDMC has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C – MATCHING REQUIREMENTS

Certain Federal programs require that PHDMC to contribute non-Federal funds (matching funds) to support the Federally funded programs. PHDMC has complied with the matching requirements. Schedule does not include the expenditure of non-Federal matching funds.

NOTE D – SAPT BLOCK GRANT

Addiction Services is a department of PHDMC. Addiction Services receives a Block Grant for Prevention and Treatment of Substance Abuse (SAPT) ALN #93.959, 93.788 and 93.243 from Montgomery County Alcohol Drug and Mental Health Services Board (ADAMHS) to provide prevention, identification, education, referral and community-based services for alcohol and drug users and gambling prevention and treatment. Based on the agreement between ADAMHS and Addiction Services, SAPT monies disbursed by ADAMHS to Addiction Services are considered contractual and not pass through or sub-recipient. ADAMHS reports SAPT monies on their Federal Awards Expenditures Schedule. These monies will not be reported on PHDMC’s schedule.

NOTE E – COMMINGLING

Federal monies are comingled with other state and local revenues for the following programs:

- Maternal and Child Health Services Block Grants to States (ALN #93.994)
- Ohio Equity Institute 2.0 (ALN #93.994)
- Air Pollution and Control Program Support (ALN #66.001)
- HIV Prevention Activities Health Department Based (ALN #93.940)

When reporting expenditures on the Schedule, PHDMC assumes it expends federal monies first.

NOTE F – MEDICAID ADMINISTRATIVE CLAIMING

PHDMC receives Medicaid Administrative Claiming (MAC) reimbursements ALN #93.778 from the Ohio Department of Health (ODH). Based on the agreement between ODH and PHDMC, MAC reimbursements disbursed by ODH to PHDMC are not considered federal dollars. In 2022, PHDMC spent \$352,621 of the MAC reimbursements from the Ohio Department of Health. The monies are not reported on PHDMC’s federal schedule.

**INDEPENDENT AUDITORS' 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**

Public Health – Dayton and Montgomery County
117 South Main Street
Dayton, Ohio 45422

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Public Health – Dayton and Montgomery County (“PHDMC”), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise PHDMC’s basic financial statements, and have issued our report thereon dated May 30, 2024, wherein we noted the PHDMC reported on the cash basis of accounting.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered PHDMC’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of PHDMC’s internal control. Accordingly, we do not express an opinion on the effectiveness of PHDMC’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 entity’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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 which we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether PHDMC’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2022-002 and 2022-003.

PHDMC's Responses to Findings

PHDMC's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. PHDMC's responses were not subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

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 PHDMC's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering PHDMC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
May 30, 2024

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Public Health – Dayton and Montgomery County
117 South Main Street
Dayton, Ohio 45422

Report on Compliance for Each Major Federal Program**Opinion on Each Major Federal Program**

We have audited the Public Health – Dayton and Montgomery County's ("PHDMC") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of PHDMC's major federal programs for the year ended December 31, 2022. PHDMC's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the PHDMC 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, 2022.

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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the PHDMC 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 Health District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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 PHDMC's federal programs.

Auditors' 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 PHDMC'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 PHDMC'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 PHDMC'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 PHDMC'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 PHDMC'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 a 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 Auditors' 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 that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
May 30, 2024

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	Yes
• Significant deficiency(ies) identified not considered to be material weakness(es)?	None reported
Noncompliance material to financial statements noted?	Yes

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weakness(es)?	None reported
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major programs:	
ALN 10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	
ALN 93.977 – Sexually Transmitted Diseases (STD) Prevention and Control Grants	
Dollar threshold to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

Finding 2022-001: Material Weakness – Financial Reporting

During our audit, we identified misstatements in the Budget and Actual (BVA) Statements and the Schedule of Expenditures of Federal Awards (SEFA) which were not identified by PHDMC's internal control over financial reporting. BVA Statements included estimated revenue modifications submitted to the County Budget Commission well after the end of the fiscal period. Expenditure amounts for federal programs on the SEFA provided for audit, included state and local expenditures, as well as the required federal expenditures. Both the BVA Statements and the SEFA were subsequently corrected.

Lack of controls over the preparation and review of the annual financial statements and SEFA could result in material misstatements of those statements and schedule or result in improper testing of the SEFA based on inaccurate information. We recommend PHDMC review its internal control procedures over its reporting and closing process to include timely and accurate completion and review of reconciliations that support amounts reported within the financial statements and SEFA.

Management's Response: See PHDMC's Corrective Action Plan.

Finding 2022-002: Material Noncompliance – Budgeting Procedures

Ohio Rev. Code section 5705.39 states that total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure there from, as certified by the budget commission. No appropriation measure shall become effective until the county auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official certificate or amended official certificate.

We noted the Federal special revenue fund had appropriations in excess of estimated resources of \$15,112,634, after audit adjustments. Although revenue budget amendments were recorded in the accounting system, the required amended certificates of estimated resources were not filed with the County Budget Commission until well after the end of the fiscal period, thereby making these amendments null and void. We recommend PHDMC monitor budgetary activity timely and ensure necessary modifications are prepared and approved during the appropriate period of time.

Management's Response: See PHDMC's Corrective Action Plan.

Finding 2022-003: Material Noncompliance – Negative Cash Balance

Ohio Revised Code Section 5705.10 states in part that money paid into a fund must be used only for the purposes for which such fund has been established. As a result, a negative fund balance indicates that money from one fund was used to cover the expenditures of another fund. PHDMC reported a negative \$1,684,663 fund balance in the Federal special revenue fund at December 31, 2022.

PHDMC should implement appropriate cash management practices to ensure adequate cash is available within all funds prior to processing disbursements. As many programs within the Federal special revenue fund are reimbursement grants, PHDMC should either transfer or advance monies from the General Fund when resources are needed for cash flow purposes.

Management's Response: See PHDMC's Corrective Action Plan.

Section III – Federal Awards Findings and Questioned Costs

None noted



Public Health - Dayton & Montgomery County

Reibold Building, 117 South Main Street, Dayton, Ohio 45422-1280
(937) 225-5700 • www.phdmc.org



Public Health – Dayton and Montgomery County Corrective Action Plan Year Ended December 31, 2022

Finding Number: 2022-001

Planned Corrective Action: PHDMC concurs with the finding. Management is continuing to realign the accounting area to ensure all staff are knowledgeable and trained in the reconciliation and reporting requirement related to the financial statements and SEFA. Periodic reviews and monthly reconciliations will be performed and verified by upper management to ensure the financial statements and SEFA presented for audit is complete and accurate.

Anticipated Completion Date: 06/01/2024

Responsible Contact Person: Matt Dillon, Accounting Services Senior Manager

Finding Number: 2022-002

Planned Corrective Action: PHDMC concurs with the finding. Management will monitor budgetary activity on a monthly basis and make necessary adjustments in a timely basis.

Anticipated Completion Date: 06/01/2024

Responsible Contact Person: Jan Schultz, Budget Management Senior Manager

Finding Number: 2022-003

Planned Corrective Action: PHDMC concurs with the finding. Management will monitor the timing the receipts and expenditures and advance monies from the General Fund when necessary to eliminate negative cash fund balances.

Anticipated Completion Date: 06/01/2024

Responsible Contact Person: Jan Schultz, Budget Management Senior Manager



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OHIO AUDITOR OF STATE KEITH FABER



PUBLIC HEALTH - DAYTON & MONTGOMERY COUNTY

MONTGOMERY 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 7/25/2024

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

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