



OHIO AUDITOR OF STATE  
**KEITH FABER**





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

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## INDEPENDENT AUDITOR'S REPORT

Mahoning County District Board of Health  
DBA Mahoning County Public Health  
Mahoning County  
50 Westchester Drive  
Youngstown, Ohio 44515

To the Members of the Board:

### ***Report on the 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 the Mahoning County District Board of Health DBA Mahoning County Public Health, Mahoning County, Ohio (the Health District), as of and for the year ended December 31, 2024, 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 cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Mahoning County District Board of Health DBA Mahoning County Public Health, as of December 31, 2024, and the respective changes in cash-basis financial position and the respective budgetary comparison for the General, Federal Grants, State Grants and Food Service 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. 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 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 the 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.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the 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 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 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 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.

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DBA Mahoning County Public Health  
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***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Health District's basic financial statements.

The Schedule of Expenditures of Federal Awards (the Schedule) 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 is presented for purposes of additional analysis and is 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 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, this schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual financial report. The other information comprises the management's discussion & analysis but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2025, 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.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 28, 2025

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**MAHONING COUNTY PUBLIC HEALTH  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2024  
UNAUDITED**

The discussion and analysis of Mahoning County Public Health's (the "Health District") financial performance provides an overall review of the Health District's financial activities for the year ended December 31, 2024, within the limitations of the Health District's cash basis accounting. The intent of this discussion and analysis is to look at the Health District's financial performance as a whole. Readers should also review the basic financial statements and notes to enhance their understanding of the Health District's financial performance.

### **Financial Highlights**

Key financial highlights for 2024 are as follows:

- The net position of the Health District was \$4,263,049 at the close of the year ended December 31, 2024. Of this amount, \$2,568,302 is unrestricted and may be used to meet the Health District's ongoing obligations to citizens and creditors.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$2,025,557 or about 45% of total General Fund disbursements and other financing uses.
- The fund balance of the Health District's General Fund increased by \$319,979.
- The Health District's total net position increased by \$445,958, which represents a 12% increase from 2023.
- The Health District had \$9,905,949 in receipts and \$9,459,991 in disbursements in 2024.

### **Using the Basic Financial Statements**

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Health District's cash basis of accounting.

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the Health District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities and conditions on a cash basis of accounting.

The Statement of Net Position – Cash Basis and Statement of Activities - Cash Basis provide information about the activities of the whole Health District, presenting both an aggregate view of the Health District's finances and a longer-term view of those finances. Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the Health District as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by major fund with all nonmajor funds aggregated.

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

**MAHONING COUNTY PUBLIC HEALTH  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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### **Basis of Accounting**

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

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

### **Reporting the Health District as a Whole**

The Statement of Net Position – Cash Basis and the Statement of Activities – Cash Basis reflect how the Health District did financially during 2024, within the limitations of cash basis accounting. The Statement of Net Position – Cash Basis presents the cash balances and investments of the governmental activities of the Health District at year end. The Statement of Activities – Cash Basis compares cash disbursements with program receipts for each governmental program. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each governmental function draws from the Health District's general receipts.

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

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

### **Reporting the Health District's Most Significant Funds**

#### *Fund Financial Statements*

Fund financial statements provide detailed information about the Health District's major funds – not the Health District as a whole. The Health District establishes separate funds to better manage its many activities and to help demonstrate that money that is restricted as to how it may be used is being

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MANAGEMENT'S DISCUSSION AND ANALYSIS  
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spent for the intended purpose. All funds of the Health District fall into the governmental fund category.

Governmental Funds - All of the Health District's activities are reported in governmental funds. The governmental fund financial statements provide a detailed short-term view of the Health District's governmental operations and the health services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Health District's health programs. The Health District's major funds are the General Fund, the Capital Projects Fund, the Debt Service Fund, the Federal Grants Fund, the State Grants Fund, and the Food Service Fund. All other nonmajor funds are reported as Other Governmental Funds. Other Governmental Funds include: Maternal and Child Health Program Fund, Ohio Equity Institute Fund, Cribs for Kids Safe Sleep Fund, Camps Fund, Landfill Fund, Well Water Fund, Pools Fund, Install Permits Fund, TB Control Fund, Western Reserve Health Foundation Pathways HUB Fund, Western Reserve Health Foundation MATH Fund, and the Construction Demolition and Debris Fund. The programs reported in the governmental funds are closely related to those reported in the governmental activities section of the entity-wide statements.

### **The Health District as a Whole**

**Table 1  
Net Position**

	<b>Governmental Activities</b>	
	<b>2024</b>	<b>2023</b>
<b>Assets</b>		
Equity in pooled cash and investments at fair value	<u>\$4,263,049</u>	<u>\$3,817,091</u>
<b>Net Position</b>		
Restricted	1,694,747	1,568,768
Unrestricted	2,568,302	2,248,323
<i>Total Net Position</i>	<u>\$4,263,049</u>	<u>\$3,817,091</u>

Table 1 provides a summary of the Health District's net position for 2024 compared to 2023 on a cash basis. As mentioned previously, net position increased \$445,958. The increase is due primarily to an increase in property tax revenue due to a reappraisal conducted in 2023 and an increase in state grant funding.

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Table 2 reflects the changes in net position for 2024 compared to 2023.

**Table 2  
Changes in Net Position**

	<b>Governmental Activities</b>	
	<b>2024</b>	<b>2023</b>
<b><i>Program Cash Receipts</i></b>		
Charges for Services, Licenses, Permits and Fees, Settlements	\$3,398,245	\$3,002,167
Grants and Apportionments	4,760,752	4,293,488
<b><i>General Receipts</i></b>		
Property Taxes	1,647,543	1,297,240
Miscellaneous Revenue	99,409	133,938
<i>Total Receipts</i>	<u>9,905,949</u>	<u>8,726,833</u>
 <b><i>Disbursements</i></b>		
Health & Capital Outlay	9,338,991	9,599,275
Debt Service	<u>121,000</u>	<u>122,900</u>
<i>Total Disbursements</i>	<u>9,459,991</u>	<u>9,722,175</u>
 <i>Change in Net Position</i>	445,958	(995,342)
 Net Position Beginning of Year	<u>3,817,091</u>	<u>4,812,433</u>
Net Position End of Year	<u><u>\$4,263,049</u></u>	<u><u>\$3,817,091</u></u>

Grants and apportionments were the largest source of receipts accounting for 48% of total receipts in 2024. The Health District's direct charges to users of health services were the second largest source of receipts accounting for 34% of total receipts in 2024. These receipts consist primarily of charges for services for vaccinations, food service and landfill licenses, and various permits such as plumbing, sewage systems, camps, pools and spas. Property taxes accounted for 17% of total receipts. Miscellaneous revenue makes up the remaining 1% and consists of donations, rent, reimbursements, charges for copies, and other miscellaneous receipts.

### **Governmental Activities**

If you look at the first column of the Statement of Activities – Cash Basis, you will see that the services provided by the Health District are health related. The second column (Cash Disbursements) shows the cost of providing these services. The next two columns entitled Program Cash Receipts identify amounts paid by people who are directly charged for health services and grants received by the Health District that must be used to provide a specific service. The last column compares the program

**MAHONING COUNTY PUBLIC HEALTH  
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receipts to the cost of the service. This "net cost" amount represents the cost of the service which ends up being paid from money provided by local municipalities, taxpayers and state subsidies. These net costs are paid from the general receipts which are presented at the bottom of the statement.

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

### **The Health District's Funds**

As noted earlier, the Health District uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

The focus of the Health District's governmental funds is to provide information on receipts, disbursements, and balances of spendable resources. Such information is useful in assessing the Health District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Health District's net resources available for spending at the end of the year.

At the end of 2024, the Health District's governmental funds reported total ending fund balances of \$4,263,049. \$2,025,557 of the total is unassigned fund balance, which is available for spending. The remainder of fund balance is restricted, committed, or assigned to indicate it is not available for new spending. \$1,694,747 is classified as restricted for capital projects, constraints imposed by grant agreements, a tuberculosis control levy, various state permit special revenue funds, and State legislation for a construction demolition and debris fee. \$30,252 is classified as committed for encumbrances related to contractual obligations, and \$512,493 is assigned to encumbrances unrelated to contractual obligations and new appropriations in early 2025.

The schedule below indicates the fund balances as of December 31, 2024 and December 31, 2023 and the change in fund balances for all major and non-major governmental funds.

	<u>Fund Balance 12/31/24</u>	<u>Fund Balance 12/31/23</u>	<u>Increase (Decrease)</u>
General	\$2,568,302	\$2,248,323	\$319,979
Capital Projects	7,325	7,325	0
Debt Service	0	0	0
Federal Grants	270,302	387,825	(117,523)
State Grants	293,021	48,420	244,601
Food Service	495,095	488,282	6,813
Other Governmental	629,004	636,916	(7,912)
<b>Total</b>	<b>\$4,263,049</b>	<b>\$3,817,091</b>	<b>\$445,958</b>

The General Fund is the chief operating fund of the Health District. At the end of 2024, unassigned fund balance in the General Fund was \$2,025,557. The total fund balance of the General Fund increased \$319,979 during 2024 to \$2,568,302 at year-end. The increase is due mainly to an increase in property tax revenue due to a 2023 reappraisal. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund disbursements. Unassigned fund balance represents 51% of the total General Fund disbursements, excluding other financing uses.

**MAHONING COUNTY PUBLIC HEALTH  
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The Capital Projects Fund was created to account for bond proceeds received in 2021 for building improvements at the Health District's main location. Most of the bond proceeds were spent in 2022 on a new heating and cooling system. More HVAC work was done in the server room in 2023, and \$7,325 remains for future improvements. The Debt Service Fund accounts for principal and interest payments on bonds that were issued in 2021 to purchase the Health District's main building and for building improvements. The Debt Service Fund starts and ends the year with a zero balance as the General Fund transfers in just enough cash to cover the principal and interest payments. Federal grant awards were spent down in 2024, and state grant funding increased. The Food Service Fund increased due to an increase in our fees for food licenses. The fund balance in other governmental funds decreased primarily to spending down local and mixed grants.

Overall, the Health District had total receipts of \$9,905,949, disbursements of \$9,459,991, and an increase in fund balance of \$445,958.

### **General Fund Budgeting Highlights**

The Health District's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

During the course of 2024, the Health District amended its General Fund budget several times. Actual receipts were significantly higher than budgeted receipts due to higher property tax revenue as a result of a reappraisal and HUB fees collected were higher than anticipated. Actual disbursements were significantly less than budgeted disbursements because the county commissioners declared two healthcare holidays in 2024 when the Health District was not charged for its share of premiums, and payments on HUB contracts were less than anticipated. Also, salary and fringe disbursements in the wastewater department were less than budgeted due to a few positions being vacant at times.

### **Debt Administration**

The Health District had the following long-term debt obligations outstanding at December 31, 2024 and 2023:

	<u>Governmental Activities</u>	
	<u>2024</u>	<u>2023</u>
General Obligation Bonds	<u>\$1,205,000</u>	<u>\$1,300,000</u>
Total Long-Term Obligations	<u>\$1,205,000</u>	<u>\$1,300,000</u>

All of the Health District's long-term debt obligations are considered direct borrowings. Further detail on the Health District's long-term debt obligations can be found in Note 11 to the financial statements.

MAHONING COUNTY PUBLIC HEALTH  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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**Contacting the Health District's Financial Management**

This financial report is designed to provide our citizens and taxpayers with a general overview of the Health District's finances and to reflect the Health District's accountability for the money it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Mahoning County Public Health, Office of Finance and Human Resources, 50 Westchester Drive, Youngstown, OH 44515.

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**Mahoning County Public Health**  
*Statement of Net Position - Cash Basis*  
*December 31, 2024*

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	Governmental Activities
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	<u>\$4,263,049</u>
<i>Total Assets</i>	<u>\$4,263,049</u>
 <b>Net Position</b>	
Restricted for:	
Capital Projects	\$7,325
Grants	598,341
TB Control	322,021
Construction Demolition & Debris	82,349
Food Service	495,095
Camps	3,215
Landfills	67,101
Well Water	40,481
Pools	28,635
Install Permits	50,184
Unrestricted	<u>2,568,302</u>
<i>Total Net Position</i>	<u>\$4,263,049</u>

See accompanying notes to the basic financial statements

**Mahoning County Public Health**  
**Statement of Activities - Cash Basis**  
*For the Year Ended December 31, 2024*

	Program Cash Receipts			Net (Disbursements) Receipts and Changes in Net Assets
	Cash Disbursements	Charges for Services and Sales	Operating Grants and Contributions	
<b>Governmental Activities</b>				
Current:				
Health	\$9,133,595	\$3,398,245	\$4,760,752	(\$974,598)
Capital Outlay	205,396			(205,396)
Debt Service:				
Principal Retirement	95,000			(95,000)
Interest and Fiscal Charges	26,000			(26,000)
<i>Total Governmental Activities</i>	<b>\$9,459,991</b>	<b>\$3,398,245</b>	<b>\$4,760,752</b>	<b>(\$1,300,994)</b>
General Receipts:				
Property Taxes Levied for General Purposes				\$1,647,543
Miscellaneous				99,409
<i>Total General Receipts</i>				<b>1,746,952</b>
Change in Net Position				445,958
<i>Net Position Beginning of Year</i>				<b>3,817,091</b>
<i>Net Position End of Year</i>				<b>\$4,263,049</b>

See accompanying notes to the basic financial statements

**Mahoning County Public Health**  
*Statement of Assets and Fund Balances - Cash Basis*  
*Governmental Funds*  
*December 31, 2024*

	General	Capital Projects	Federal Grants	State Grants	Food Service	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>							
Equity in Pooled Cash and Cash Equivalents	\$2,568,302	\$7,325	\$270,302	\$293,021	\$495,095	\$629,004	\$4,263,049
<i>Total Assets</i>	<i>\$2,568,302</i>	<i>\$7,325</i>	<i>\$270,302</i>	<i>\$293,021</i>	<i>\$495,095</i>	<i>\$629,004</i>	<i>\$4,263,049</i>
<b>Fund Balances</b>							
Restricted	\$0	\$7,325	\$270,302	\$293,021	\$495,095	\$629,004	\$1,694,747
Committed	30,252	0	0	0	0	0	30,252
Assigned	512,493	0	0	0	0	0	512,493
Unassigned	2,025,557	0	0	0	0	0	2,025,557
<i>Total Fund Balances</i>	<i>\$2,568,302</i>	<i>\$7,325</i>	<i>\$270,302</i>	<i>\$293,021</i>	<i>\$495,095</i>	<i>\$629,004</i>	<i>\$4,263,049</i>

See accompanying notes to the basic financial statements

**Mahoning County Public Health**  
*Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis*  
*Governmental Funds*  
*For the Year Ended December 31, 2024*

	General	Capital Projects	Debt Service	Federal Grants	State Grants	Food Service	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>								
Property Taxes	\$1,453,974	\$0	\$0	\$0	\$0	\$0	\$193,569	\$1,647,543
Charges for Services	1,545,386	0	0	0	0	0	0	1,545,386
Licenses, Permits and Fees	688,732	0	0	0	0	618,065	546,062	1,852,859
Fines, Forfeitures and Settlements	10,000	0	0	0	0	0	0	10,000
Intergovernmental	540,380	0	0	2,288,794	1,519,909	2,326	399,343	4,750,752
Miscellaneous	99,315	0	0	0	0	88	6	99,409
<i>Total Receipts</i>	<i>4,337,787</i>	<i>0</i>	<i>0</i>	<i>2,288,794</i>	<i>1,519,909</i>	<i>620,479</i>	<i>1,138,980</i>	<i>9,905,949</i>
<b>Disbursements</b>								
Current:								
Health	3,862,622	0	0	2,122,433	1,428,947	598,847	1,120,746	9,133,595
Capital Outlay	87,494	0	0	85,028	16,409	14,819	1,646	205,396
Debt Service:								
Principal Retirement	0	0	95,000	0	0	0	0	95,000
Interest and Fiscal Charges	0	0	26,000	0	0	0	0	26,000
<i>Total Disbursements</i>	<i>3,950,116</i>	<i>0</i>	<i>121,000</i>	<i>2,207,461</i>	<i>1,445,356</i>	<i>613,666</i>	<i>1,122,392</i>	<i>9,459,991</i>
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>387,671</i>	<i>0</i>	<i>(121,000)</i>	<i>81,333</i>	<i>74,553</i>	<i>6,813</i>	<i>16,588</i>	<i>445,958</i>
<b>Other Financing Sources (Uses)</b>								
Transfers In	0	0	121,000	0	0	0	0	121,000
Transfers Out	(121,000)	0	0	0	0	0	0	(121,000)
Advances In	498,959	0	0	217,567	172,584	0	55,500	944,610
Advances Out	(445,651)	0	0	(416,423)	(2,536)	0	(80,000)	(944,610)
<i>Total Other Financing Sources (Uses)</i>	<i>(67,692)</i>	<i>0</i>	<i>121,000</i>	<i>(198,856)</i>	<i>170,048</i>	<i>0</i>	<i>(24,500)</i>	<i>0</i>
<i>Net Change in Fund Balances</i>	<i>319,979</i>	<i>0</i>	<i>0</i>	<i>(117,523)</i>	<i>244,601</i>	<i>6,813</i>	<i>(7,912)</i>	<i>445,958</i>
<i>Fund Balances Beginning of Year</i>	<i>2,248,323</i>	<i>7,325</i>	<i>0</i>	<i>387,825</i>	<i>48,420</i>	<i>488,282</i>	<i>636,916</i>	<i>3,817,091</i>
<i>Fund Balances End of Year</i>								
<i>Restricted</i>	0	7,325	0	270,302	293,021	495,095	629,004	1,694,747
<i>Committed</i>	30,252	0	0	0	0	0	0	30,252
<i>Assigned</i>	512,493	0	0	0	0	0	0	512,493
<i>Unassigned</i>	2,025,557	0	0	0	0	0	0	2,025,557
<i>Fund Balances End of Year</i>	<i>\$2,568,302</i>	<i>\$7,325</i>	<i>\$0</i>	<i>\$270,302</i>	<i>\$293,021</i>	<i>\$495,095</i>	<i>\$629,004</i>	<i>\$4,263,049</i>

See accompanying notes to the basic financial statements

**Mahoning County Public Health**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*General Fund*  
*For the Year Ended December 31, 2024*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Receipts</b>				
Property Taxes	\$1,105,465	\$1,105,465	\$1,453,974	\$348,509
Charges for Services	1,132,834	1,132,834	1,545,386	412,552
Licenses, Permits and Fees	692,245	692,245	688,732	(3,513)
Fines, Forfeitures and Settlements	0	0	10,000	10,000
Intergovernmental	303,500	303,500	540,380	236,880
Miscellaneous	66,880	66,880	99,315	32,435
<i>Total Receipts</i>	<u>3,300,924</u>	<u>3,300,924</u>	<u>4,337,787</u>	<u>1,036,863</u>
<b>Disbursements</b>				
Current:				
Health	3,029,924	4,916,236	3,896,896	1,019,340
Capital Outlay	150,000	123,778	87,493	36,285
<i>Total Disbursements</i>	<u>3,179,924</u>	<u>5,040,014</u>	<u>3,984,389</u>	<u>1,055,625</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>121,000</u>	<u>(1,739,090)</u>	<u>353,398</u>	<u>2,092,488</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(121,000)	(121,000)	(121,000)	0
Advances In	0	498,959	498,959	0
Advances Out	0	(590,651)	(445,651)	145,000
<i>Total Other Financing Sources (Uses)</i>	<u>(121,000)</u>	<u>(212,692)</u>	<u>(67,692)</u>	<u>145,000</u>
<i>Net Change in Fund Balance</i>	<u>0</u>	<u>(1,951,782)</u>	<u>285,706</u>	<u>2,237,488</u>
<i>Unencumbered Fund Balance Beginning of Year</i>	<u>2,047,268</u>	<u>2,047,268</u>	<u>2,047,268</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>201,054</u>	<u>201,054</u>	<u>201,054</u>	<u>0</u>
<i>Unencumbered Fund Balance End of Year</i>	<u>\$2,248,322</u>	<u>\$296,540</u>	<u>\$2,534,028</u>	<u>\$2,237,488</u>

See accompanying notes to the basic financial statements

**Mahoning County Public Health**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*Federal Grants Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Receipts</b>				
Intergovernmental	\$0	<u>\$3,199,006</u>	<u>\$2,288,794</u>	<u>(\$910,212)</u>
<i>Total Receipts</i>	<i>0</i>	<i><u>3,199,006</u></i>	<i><u>2,288,794</u></i>	<i><u>(910,212)</u></i>
<b>Disbursements</b>				
Current:				
Health	0	2,851,572	2,131,583	719,989
Capital Outlay	0	<u>85,772</u>	<u>85,028</u>	<u>744</u>
<i>Total Disbursements</i>	<i>0</i>	<i><u>2,937,344</u></i>	<i><u>2,216,611</u></i>	<i><u>720,733</u></i>
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>0</i>	<i><u>261,662</u></i>	<i><u>72,183</u></i>	<i><u>(189,479)</u></i>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	217,567	217,567
Advances Out	0	<u>(416,423)</u>	<u>(416,423)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<i>0</i>	<i><u>(416,423)</u></i>	<i><u>(198,856)</u></i>	<i><u>217,567</u></i>
<i>Net Change in Fund Balance</i>	<i>0</i>	<i>(154,761)</i>	<i>(126,673)</i>	<i>28,088</i>
<i>Unencumbered Fund Balance Beginning of Year</i>	<i>369,533</i>	<i>369,533</i>	<i>369,533</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>18,292</i>	<i>18,292</i>	<i>18,292</i>	<i>0</i>
<i>Unencumbered Fund Balance End of Year</i>	<i><u>\$387,825</u></i>	<i><u>\$233,064</u></i>	<i><u>\$261,152</u></i>	<i><u>\$28,088</u></i>

See accompanying notes to the basic financial statements

**Mahoning County Public Health**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*State Grants Fund*  
*For the Year Ended December 31, 2024*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Receipts</b>				
Intergovernmental	\$0	\$1,967,975	\$1,519,909	(\$448,066)
<i>Total Receipts</i>	<i>0</i>	<i>1,967,975</i>	<i>1,519,909</i>	<i>(448,066)</i>
<b>Disbursements</b>				
Current:				
Health	0	1,923,082	1,430,947	492,135
Capital Outlay	0	35,776	16,409	19,367
<i>Total Disbursements</i>	<i>0</i>	<i>1,958,858</i>	<i>1,447,356</i>	<i>511,502</i>
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>0</i>	<i>9,117</i>	<i>72,553</i>	<i>63,436</i>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	0	(55,002)	0	55,002
Advances In	0	0	172,584	172,584
Advances Out	0	(2,536)	(2,536)	0
<i>Total Other Financing Sources (Uses)</i>	<i>0</i>	<i>(57,538)</i>	<i>170,048</i>	<i>227,586</i>
<i>Net Change in Fund Balance</i>	<i>0</i>	<i>(48,421)</i>	<i>242,601</i>	<i>291,022</i>
<i>Unencumbered Fund Balance Beginning of Year</i>	<i>44,041</i>	<i>44,041</i>	<i>44,041</i>	<i>0</i>
Prior Year Encumbrances Appropriated	4,380	4,380	4,380	0
<i>Unencumbered Fund Balance End of Year</i>	<i>\$48,421</i>	<i>\$0</i>	<i>\$291,022</i>	<i>\$291,022</i>

See accompanying notes to the basic financial statements

**Mahoning County Public Health**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*Food Service Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Receipts</b>				
Licenses, Permits and Fees	\$560,000	\$560,000	\$618,065	\$58,065
Intergovernmental	0	0	2,326	2,326
Miscellaneous	0	0	88	88
<i>Total Receipts</i>	<u>560,000</u>	<u>560,000</u>	<u>620,479</u>	<u>60,479</u>
<b>Disbursements</b>				
Current:				
Health	526,000	636,158	600,852	35,306
Capital Outlay	34,000	44,928	14,819	30,109
<i>Total Disbursements</i>	<u>560,000</u>	<u>681,086</u>	<u>615,671</u>	<u>65,415</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(121,086)</u>	<u>4,808</u>	<u>125,894</u>
<i>Net Change in Fund Balance</i>	<u>0</u>	<u>(121,086)</u>	<u>4,808</u>	<u>125,894</u>
<i>Unencumbered Fund Balance Beginning of Year</i>	<u>450,362</u>	<u>450,362</u>	<u>450,362</u>	<u>0</u>
Prior Year Encumbrances Appropriated	37,920	37,920	37,920	0
<i>Unencumbered Fund Balance End of Year</i>	<u>\$488,282</u>	<u>\$367,196</u>	<u>\$493,090</u>	<u>\$125,894</u>

See accompanying notes to the basic financial statements

Mahoning County Public Health  
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For the Year Ended December 31, 2024

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### **Note 1 – Reporting Entity**

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

The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the Health District are not misleading. The Health District has no component units.

### **Primary Government**

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Health District. The Health District’s services include communicable disease investigations, immunization clinics, inspections, public health nursing services, the issuance of health-related licenses and permits, and emergency response planning.

### **Public Entity Risk Pool**

The Health District participates in a public entity risk pool. A description of the public entity risk pool is presented in Note 8.

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

### **Note 2 - Summary of Significant Accounting Policies**

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

### **Basis of Presentation**

The Health District’s basic financial statements consist of government-wide financial statements, including a Statement of Net Position - Cash Basis and a Statement of Activities – Cash Basis, and fund financial statements which provide a more detailed level of financial information.

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**Government-Wide Financial Statements** The Statement of Net Position – Cash Basis and the Statement of Activities - Cash Basis 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.

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

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

### **Fund Accounting**

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

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

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

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**Capital Projects Fund** – This fund accounts for the portion of the 2021 bond proceeds that will be used for future building improvements.

**Debt Service Fund** – This fund accounts for principal and interest payments on the 2021 bond issue used to finance the purchase of the Health District's main office building and improvements to the building.

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

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

**Food Service Special Revenue Fund** - This fund accounts for and reports food service license revenue received by the Health District.

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

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

### **Budgetary Process**

All funds are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Health District may appropriate.

The appropriations resolution is the Health District's authorization to spend resources and sets annual limits on cash disbursements plus encumbrances at the level of control selected by the

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Health District. The legal level of control has been established by the Health District at the fund, department, and object level for all funds.

ORC Section 5705.28(C)(1) requires the Health District to file an estimate of contemplated revenue and expenses with the municipalities and townships within the Health District by about June 1 (forty-five days prior to July 15). The County Auditor cannot allocate property taxes from the municipalities and townships within the 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 Health District may, by resolution, transfer appropriations from one appropriation item to another, reduce or increase any item, create new items, and make additional appropriations or reduce the total appropriation. Such appropriation modifications shall be certified to the county budget commission for approval.

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

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

## **Cash and Investments**

The Mahoning County Treasurer is the custodian for the Health District's cash and investments. The County's cash and investment pool holds the Health District's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the County:

Daniel R. Yemma  
Mahoning County Treasurer  
120 Market Street  
Youngstown, Ohio 44503  
330-740-2460  
[treasurer@mahoningcountyoh.gov](mailto:treasurer@mahoningcountyoh.gov)

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### **Restricted Assets**

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation. The Health District has no restricted assets.

### **Inventory and Prepaid Items**

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

### **Capital Assets**

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

### **Interfund Receivables/Payables**

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

### **Accumulated Leave**

For 2024, GASB Statement No. 101, *Compensated Absences*, was effective. GASB 101 defines a compensated absence as leave for which employees may receive cash payments when the leave is used for time off or receive cash payments for unused leave upon termination of employment. These payments could occur during employment or upon termination of employment. Compensated absences generally do not have a set payment schedule. The Health District does not offer noncash settlements.

Health district employees earn sick, vacation, and compensatory time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave.

This GASB pronouncement had no effect on beginning net position/fund balance as unpaid leave is not reflected as a liability under the Health District's cash basis of accounting.

### **Employer Contributions to Cost-Sharing Pension Plans**

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

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## **Long-Term Obligations**

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

## **Leases**

The Health District is the lessor/lessee (as defined by GASB 87) in various leases related to office space. Lease payables are not reflected under the Health District's cash basis of accounting. Lease revenue/disbursements are recognized when they are received/paid.

## **Settlement Monies**

Ohio has reached settlement agreements with various distributors of opioids which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. The Board of Mahoning County Commissioners, in alignment with the One Ohio Memorandum of Understanding, passed a resolution on September 12, 2024 authorizing the expenditure of opioid settlement funds to the Health District's efforts surrounding drug overdoses including prevention work to reduce drug overdose fatalities and treatment, recovery and educational efforts. The amount appropriated to the Health District was \$10,000 in 2024. This amount is reflected as fines, forfeitures, and settlements in the General Fund in the accompanying financial statements. Future funding of \$10,000 per year may be granted to the Health District if funding is available.

## **Net Position**

Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily includes resources restricted for federal, state, and local grant monies and a property tax levy for tuberculosis control.

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

## **Fund Balance**

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

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

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expected to be converted to cash. It also includes the long-term amount of interfund loans.

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

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

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

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

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

### **Internal Activity**

Internal allocations of overhead disbursements 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.

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## **New Accounting Pronouncements**

For 2024, GASB Statement No. 100, *Accounting Changes and Error Corrections*, was effective. This GASB pronouncement had no effect on beginning net position/fund balance as the Health District had no accounting changes or error corrections related to 2024. See the Accumulated Leave section of Note 2 for discussion of the implementation of GASB Statement No. 101, *Compensated Absences*.

## **Note 3 – Accountability and Compliance**

### **Accountability**

The Health District had no deficit fund balances at December 31, 2024.

### **Compliance**

The Health District had no significant violations of finance-related legal or contractual provisions.

## **Note 4 - Budgetary Basis of Accounting**

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

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 \$34,274 for the General Fund, \$2,000 for the State Grants special revenue fund, \$9,150 for the Federal Grants special revenue fund, and \$2,005 for the Food Service special revenue fund.

## **Note 5 - Deposits and Investments**

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

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**Note 6 - Taxes**

***Property Taxes***

Property taxes include amounts levied against all real and public utility property located in the Health District. Property tax revenue received in 2024 for real and public utility property taxes represents collections of 2023 taxes.

2024 real property taxes are levied after October 1, 2024, on the assessed values as of January 1, 2024, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2024 real property taxes are collected in and intended to finance 2025.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2024 public utility property taxes which became a lien December 31, 2023, are levied after October 1, 2024, and are collected in 2025 with real property taxes.

The full tax rate for all Health District operations for the year ended December 31, 2024, was \$.28 per \$1,000 of assessed value. The assessed values of real property and public utility property upon which 2024 property tax receipts were based are as follows:

Real Property	
Residential	\$4,122,551,820
Agricultural	325,465,750
Commercial/Industrial/Mineral	963,236,260
Public Utility Personal	305,056,990
Public Utility Real	990,240
<b>Total Assessed Value</b>	<b>\$5,717,301,060</b>

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

***Tax Abatements***

For purposes of GASB Statement No 77, the definition of a tax abatement is: A reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the

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agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments. (GASB 77, paragraph 4)

As of December 31, 2024, Mahoning County had 13 properties under property tax abatement which reduce the Health District's tax revenues. They are all community reinvestment abatements designed to encourage businesses to locate within Mahoning County. Taxes abated in the 2024 collection year total \$5,166 for the Health District. A detailed list of the tax abatements including the property owners' names and the amount of taxes abated for each land parcel can be obtained from the Mahoning County Auditor, 120 Market Street, Youngstown, Ohio 44503.

## **Note 7 – Advance Balances and Transfers**

## Transfers

During 2024, the following transfer was made:

## Transfer from General Fund

Transfer to  
Debt Service Fund \$121,000

This transfer was made to make principal and interest payments on bond debt.

## Advance Balances

Advance balances at December 31, 2024 consisted of the following individual advance receivables and payables:

	Advances Receivable	Advances Payable
<b>Major Funds</b>		
General Fund	\$445,651	
Federal Grants Fund		\$217,567
State Grants Fund		172,584
<b>Other Nonmajor Governmental Funds</b>		
Mixed Grants Fund		55,500
<i>Total Governmental Activities</i>	<u>\$445,651</u>	<u>\$445,651</u>

Advance balances at December 31, 2024 consisted of \$445,651 advanced from the General Fund to the Federal Grants Special Revenue Major Fund, the State Grants Special Revenue Major Fund, and the Mixed Grants Nonmajor Fund at year end to cover the negative fund balances of various grants that are not advance funded. The advance receivables/payables are expected to be repaid within one year.

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**Note 8 - Risk Management**

The Health District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2024, the Health District contracted with the following companies for various types of insurance as follows:

Workers' Compensation coverage is provided by the State of Ohio. The Health District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. The rate is calculated based on accident history and administrative costs.

The Health District has contractually agreed to cover health costs of full-time union employees subject to a monthly premium co-share up to a maximum of 18 percent under Article 19 of the collective bargaining agreement with AFSCME Local 3759. The Health District manages employee health benefits for all full-time employees on a self-insured basis. Full-time employees have a choice of four plans through Medical Mutual, the third party administrator (TPA) of the program, which reviews and pays the claims. Plan 1 provides basic health, prescription, and vision coverage. Plans 2 and 3 provide basic health, prescription, vision coverage, and also dental coverage. Plan 4 is a health savings account (HSA). Under Plan 4, the employee must establish an HSA with an administrator of the employee's choice (bank, credit union, etc.). The County offered an incentive in 2024 of \$600 for single coverage and \$1,200 for employee and spouse, employee and child(ren), or family coverage to establish or remain in an HSA. The employee can contribute up to \$4,150 for single coverage and up to \$8,300 for employee and spouse, employee and child(ren), or family coverage (IRS guidelines) per year into the HSA. The employee has a \$3,200 coinsurance maximum for single coverage and \$6,400 for employee and spouse, employee and child(ren), or family coverage to pay from the HSA, and then everything is covered 100% if using in-network providers. The 2024 monthly premiums were as follows:

Plan 1	Monthly Premium	Employee 15% Co-share	Health District Cost
Single	\$1,470.64	\$220.60	\$1,250.04
Employee & Child(ren)	\$2,733.44	\$410.02	\$2,323.42
Employee & Spouse	\$2,938.90	\$440.84	\$2,498.07
Family	\$3,130.78	\$469.62	\$2,661.16

Plan 2	Monthly Premium	Employee 10% Co-share	Health District Cost
Single	\$1,373.25	\$137.33	\$1,235.93
Employee & Child(ren)	\$2,552.83	\$255.28	\$2,297.55
Employee & Spouse	\$2,739.71	\$273.97	\$2,465.74
Family	\$2,924.37	\$292.44	\$2,631.93

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Plan 3	Monthly Premium	Employee 5% Co-share	Health District Cost
Single	\$1,288.60	\$64.43	\$1,224.17
Employee & Child(ren)	\$2,395.42	\$119.77	\$2,275.65
Employee & Spouse	\$2,575.08	\$128.75	\$2,446.33
Family	\$2,744.42	\$137.22	\$2,607.20

Plan 4	Monthly Premium	Employee 0% Co-share	Health District Cost
Single	\$1,076.22	\$0	\$1,076.22
Employee & Child(ren)	\$2,000.90	\$0	\$2,000.90
Employee & Spouse	\$2,150.88	\$0	\$2,150.88
Family	\$2,292.41	\$0	\$2,292.41

The Health District provides dental, hearing, and life insurance and prescription co-pay reimbursement to all full-time employees through the Ohio AFSCME Care Plan. The monthly premium for these benefits is \$57.00 per employee which is paid entirely by the Health District.

### **Risk Pool Membership**

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

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

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31, 2023 (the most recent information available):

### 2023

Cash and investments	\$ 43,996,442
Actuarial liabilities	\$19,743,401

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### **Note 9 - Defined Benefit Pension Plans**

#### **Ohio Public Employees Retirement System (OPERS)**

Plan Description – Health District employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS 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. Effective January 1, 2022, new members may no longer select the combined plan, and current members may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members (e.g. Health District employees) may elect the member-directed plan and a few Health District employees selected the combined plan prior to 2022, nearly all employee members are in OPERS' traditional pension plan; therefore, the following disclosure focuses on the traditional pension plan.

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

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

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

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Traditional plan state and local 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 at retirement.

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. For members who retire before meeting the age and years of service credit requirement, the benefit vests upon receipt of the initial benefit payment.

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the member's original base retirement benefit at the date of retirement and is not compounded. 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 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.

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

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		<u>State and Local</u>
<b>2024 Statutory Maximum Contribution Rates</b>		
Employer		14.0 %
Employee *		10.0 %
<b>2024 Actual Contribution Rates</b>		
Employer:		
Pension **		14.0 %
Post-employment Health Care Benefits **		<u>0.0</u>
Total Employer		<u><u>14.0 %</u></u>
Employee		<u><u>10.0 %</u></u>

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

\*\* These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

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

For 2024, the Health District's contractually required contribution was \$505,378 for the traditional plan, \$22,322 for the combined plan, and \$3,761 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 post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. 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. Retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

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With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

**Age 65 or older Retirees** Minimum of 20 years of qualifying service credit

**Age 60 to 64 Retirees** Based on the following age-and-service criteria:

**Group A** 30 years of total service with at least 20 years of qualified health care service credit;

**Group B** 31 years of total service credit with at least 20 years of qualified health care service credit;

**Group C** 32 years of total service cred with at least 20 years of qualified health care service credit.

**Age 59 or younger** Based on the following age-and-service criteria:

**Group A** 30 years of qualified health care service credit;

**Group B** 32 years of qualified health care service credit at any age or 31 years of qualified heath care service credit and at least age 52;

**Group C** 32 years of qualified health care service credit and at least age 55.

Retirees who do not meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022, as summarized in the following table:

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Group A	Group B	Group C
<b>Age and Service Requirements</b> <i>December 1, 2014 or Prior</i>	<b>Age and Service Requirements</b> <i>December 1, 2014 or Prior</i>	<b>Age and Service Requirements</b> <i>December 1, 2014 or Prior</i>
Any Age with 10 years of service credit	Any Age with 10 years of service credit	Any Age with 10 years of service credit
<b>January 1, 2015 through December 31, 2021</b>	<b>January 1, 2015 through December 31, 2021</b>	<b>January 1, 2015 through December 31, 2021</b>
Age 60 with 20 years of service credit or Any Age with 30 years of service credit	Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age with 32 years of service credit	Age 55 with 32 years of service credit or Age 60 with 20 years of service credit

See the Age and Service Retirement section of the OPERS ACFR for a description of Groups A, B and C.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

The base allowance is determined by OPERS and is currently \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated 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 for both non-Medicare and Medicare retirees.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the RMA over 15 years at a rate of 10 percent each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20 percent per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

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.

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. For fiscal year 2024, state and local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan which has continued through 2024. 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 2024 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District's contractually required contribution was \$597 for the year 2024.

## **Note 11 – Debt**

### **Bonds Payable**

In 2020, the Health District entered into a memorandum of understanding with the Mahoning County Board of Commissioners (MCBC) in which the MCBC agreed to issue debt for the Health District to purchase and renovate facilities for Health District operations, and the Health District agreed to reimburse the MCBC for all issuance costs, interest and principal associated with the issuance of notes and bonds. A note was issued in 2020 to finance the purchase of the Health District's main campus building from its former landlord. This note was repaid in 2021 from the issuance of long-term general obligation bonds in 2021 totaling \$1,485,000 which are unvoted long-term general obligations of the County. Should the Health District fail to keep its promise under the memorandum of understanding to pay for the retirement of the bonds, the bonds are to be paid from the proceeds of the County's levy of ad valorem property taxes, which taxes are within the ten-mill limitation imposed by Ohio law.

Changes in debt obligations for the year ended December 31, 2024 are as follows:

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<b>Governmental Activities:</b>	<u>Outstanding</u>			<u>Outstanding</u>	<u>Due Within</u>
	<u>12/31/23</u>	<u>Issued</u>	<u>Retired</u>	<u>12/31/24</u>	<u>One Year</u>
<b>Bonds Payable</b>					
1.616209% General Obligation - 2021	\$1,300,000	\$0	\$95,000	\$1,205,000	\$100,000

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

Year	Principal	Interest
2025	\$100,000	\$24,100
2026	100,000	22,100
2027	105,000	20,100
2028	105,000	18,000
2029	110,000	15,900
2030 - 2034	565,000	46,200
2035	120,000	2,400
<b>Total</b>	<b>\$1,205,000</b>	<b>\$148,800</b>

### **Note 12 – Contingent Liabilities**

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

### **Note 13 – Fund Balances**

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

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Fund Balances	General Fund	Capital Projects Fund	Federal Grants Fund	State Grants Fund	Food Service Fund	Other Governmental Funds	Total
<b>Restricted for</b>							
Capital Projects	\$0	\$7,325	\$0	\$0	\$0	\$0	\$7,325
Food Service	0	0	0	0	495,095	0	495,095
Tuberculosis Clinic	0	0	0	0	0	322,021	322,021
Construction Demolition & Debris	0	0	0	0	0	82,349	82,349
Cribs for Kids/Safe Sleep Grant	0	0	0	0	0	55	55
Western Reserve Health Found. Grant	0	0	0	0	0	26,049	26,049
Ohio Equity Institute Grant	0	0	0	0	0	8,914	8,914
Camps	0	0	0	0	0	3,215	3,215
Landfills	0	0	0	0	0	67,101	67,101
Well Water	0	0	0	0	0	40,481	40,481
Pools	0	0	0	0	0	28,635	28,635
Install Permits	0	0	0	0	0	50,184	50,184
Public Health Emerg. Prep. Grant	0	0	4,588	0	0	0	4,588
WIC Grant	0	0	104,778	0	0	0	104,778
Creating Health Communities Grant	0	0	1,857	0	0	0	1,857
Get Vaccinated Ohio Grant	0	0	3,647	0	0	0	3,647
Integrated Harm Reduction Grant	0	0	1,560	0	0	0	1,560
Coronavirus Response Grant	0	0	7,981	0	0	0	7,981
ARPA Grant	0	0	122,756	0	0	0	122,756
Public Health Workforce Grant	0	0	8,762	0	0	0	8,762
Aging Grant	0	0	7,667	0	0	0	7,667
CCR Grant	0	0	6,552	0	0	0	6,552
Adolescent Health Grant	0	0	154	0	0	0	154
HUB Grant	0	0	0	13,752	0	0	13,752
More 1st Birthdays Grant	0	0	0	265,143	0	0	265,143
Mosquito Control Grant	0	0	0	11,839	0	0	11,839
Moms Quit for Two Grant	0	0	0	2,287	0	0	2,287
<b>Total Restricted Committed to</b>	<b>0</b>	<b>7,325</b>	<b>270,302</b>	<b>293,021</b>	<b>495,095</b>	<b>629,004</b>	<b>1,694,747</b>
<b>Assigned to</b>							
Contracts	30,252	0	0	0	0	0	30,252
<b>Assigned to</b>							
Encumbrances	4,022	0	0	0	0	0	4,022
2025 Appropriations	508,471	0	0	0	0	0	508,471
<b>Total Assigned</b>	<b>512,493</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>512,493</b>
<b>Unassigned</b>							
<b>Total Fund Balances</b>	<b>\$2,568,302</b>	<b>\$7,325</b>	<b>\$270,302</b>	<b>\$293,021</b>	<b>\$495,095</b>	<b>\$629,004</b>	<b>\$4,263,049</b>

Mahoning County Public Health  
Mahoning County  
Notes to the Financial Statements  
For the Year Ended December 31, 2024

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**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 ended in April 2023. During 2024, the Health District received COVID-19 funding. The Health District will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

The 2024 activity includes \$2,500 which was sub-granted to a local nursing home. The sub-granted amounts are reflected as health disbursements in the Federal Grants Special Revenue Fund on the accompanying financial statements.

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**MAHONING COUNTY DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>				
<b><i>Passed Through Ohio Department of Health:</i></b>				
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	05010011WA1224 05010011WA1325		\$863,809 207,065
Total U.S. Department of Agriculture				<b>1,070,874</b>
<b>U.S. DEPARTMENT OF THE TREASURY:</b>				
<b><i>Passed Through Ohio Office of Budget and Management:</i></b>				
<b><i>Passed Through Mahoning County Commissioners:</i></b>				
Covid-19 Coronavirus State and Local Fiscal Recovery	21.027	71724		72,176
Total U.S. Department of the Treasury				<b>72,176</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>				
<b><i>Passed Through State Department of Aging/ District XI Area on Aging, Inc.:</i></b>				
Title III, Part D Disease Prevention and Health Promotion Services	93.043	FY 23 FY 24		6,964 11,501
Total AL # 93.043 - Aging Cluster				<b>18,465</b>
<b><i>Passed Through Ohio Department of Health:</i></b>				
Public Health Emergency Preparedness	93.069	05010012PH1524 05010012PH0125		75,706 60,600
Total AL # 93.069				<b>136,306</b>
<b><i>Passed Through Ohio Department of Health:</i></b>				
Immunization Cooperative Agreements Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.268	05010012CB0124 05010012GV0624 05010012GV0725		10,175 9,090 14,013
Total AL # 93.268				<b>33,278</b>
<b><i>Passed Through Ohio Department of Health:</i></b>				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	05010012EO0323	2,500	169,872
Total AL # 93.323			<b>2,500</b>	<b>169,872</b>
<b><i>Passed Through Ohio Department of Health:</i></b>				
Public Health Emergency Response/ Public Health Crisis Response	93.391	05010012WF0223		1,885
Total AL # 93.391				<b>1,885</b>
<b><i>Passed Through Ohio Department of Health:</i></b>				
Public Health Emergency Response/ Public Health Crisis Response	93.967	05010012WF0223	17,371	79,925
Total AL # 93.967			<b>17,371</b>	<b>79,925</b>
<b><i>Passed Through Ohio Department of Health:</i></b>				
State Physical Activity and Nutrition	93.439	NU58DP006505		10,000
State Physical Activity and Nutrition	93.439	1NU58DP007560		2,415
Total AL # 93.439				<b>12,415</b>
<b><i>Passed Through Ohio Department of Health:</i></b>				
<b><i>Passed Through Health Impact Ohio:</i></b>				
Community Health Workers for Public Health Response	93.495	CDCCCR022022		252,180
Total AL # 93.495				<b>252,180</b>

**MAHONING COUNTY DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
<b><i>Passed Through Ohio Department of Health:</i></b>				
Opioid STR	93.788	05010014IH0224	_____	56,722
Total AL # 93.788	_____	_____	_____	<b>56,722</b>
<b><i>Passed Through Ohio Department of Health:</i></b>				
Maternal and Child Health Services Block Grant to States	93.994	05010011CK0624 6 BO4MC52946-01-03 05010011OE0523 0501011AH0124 05010011AH0225	15,583 5,445 73,931 23,530 1,746	15,583 5,445 73,931 23,530 1,746
Total AL # 93.994	_____	_____	_____	<b>120,235</b>
<b><i>Passed Through National Association of County and City Health Officials:</i></b>				
Medical Reserve Corps Small Grant Program	93.008	_____	_____	986
Total AL # 93.008	_____	_____	_____	<b>986</b>
Total U.S. Department of Health and Human Services	_____	_____	19,871	882,269
<b>Total Expenditures of Federal Awards</b>	<b>_____</b>	<b>_____</b>	<b>\$19,871</b>	<b>\$2,025,319</b>

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

**MAHONING COUNTY DISTRICT BOARD OF HEALTH  
DBA MAHONING COUNTY PUBLIC HEALTH  
MAHONING COUNTY  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510 (b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Mahoning County District Board of Health's (the Health District's) under programs of the federal government for the year ended December 31, 2024. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of the Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Health District, it is not intended to and does not present the financial position or changes in 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 to other governments or not-for-profit agencies (subrecipients). As Note B describes, the Health District reports expenditures of Federal awards to subrecipients when paid in cash.

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

**NOTE E – 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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65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Mahoning County District Board of Health  
DBA Mahoning County Public Health  
Mahoning County  
50 Westchester Drive  
Youngstown, Ohio 44515

To the Members of the Board:

We have audited, in accordance with 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 (*Government Auditing Standards*), the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Mahoning County District Board of Health DBA Mahoning County Public Health, Mahoning County, Ohio (the Health District) as of and for the year ended December 31, 2024, 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 May 28, 2025, wherein we noted the Health District uses a special purpose framework other than generally accepted accounting principles.

***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) 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 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 were not identified.

Mahoning County District Board of Health  
DBA Mahoning County Public Health  
Mahoning County  
Independent Auditor's Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by Government Auditing Standards  
Page 2

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the 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 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 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.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 28, 2025



65 East State Street  
Columbus, Ohio 43215  
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800-282-0370

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

Mahoning County District Board of Health  
DBA Mahoning County Public Health  
Mahoning County  
50 Westchester Drive  
Youngstown, Ohio 44515

To the Members of the Board:

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

***Opinion on the Major Federal Program***

We have audited Mahoning County District Board of Health's DBA Mahoning County Public Health's, Mahoning County, (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 Mahoning County District Board of Health's DBA Mahoning County Public Health's major federal program for the year ended December 31, 2024. Mahoning County District Board of Health's DBA Mahoning County Public Health's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Mahoning County District Board of Health DBA Mahoning County Public Health complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2024.

***Basis for Opinion on the 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 the 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 the 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.

Mahoning County District Board of Health  
DBA Mahoning County Public Health  
Mahoning County  
Independent Auditor's Report on Compliance with Requirements  
Applicable to the Major Federal Program and on Internal Control  
Over Compliance Required by the Uniform Guidance  
Page 3

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.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 28, 2025

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

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2024**

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

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

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

**None**

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**None**

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# OHIO AUDITOR OF STATE KEITH FABER



MAHONING COUNTY DISTRICT BOARD OF HEALTH

MAHONING COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 6/24/2025

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](http://www.ohioauditor.gov)