

COLUMBIANA GENERAL HEALTH DISTRICT

COLUMBIANA COUNTY

Single Audit

For the Year Ended December 31, 2020





88 East Broad Street
Columbus, Ohio 43215
IPARepor@ohioauditor.gov
(800) 282-0370

Board of Health
Columbiana County Health District
PO Box 309
Lisbon, OH 44432

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

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

Keith Faber
Auditor of State
Columbus, Ohio

October 01, 2021

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**Columbiana General Health District
Columbiana County, Ohio
For the Year Ended December 31, 2020**

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INDEPENDENT AUDITOR'S REPORT

Columbiana General Health District
Columbiana County
7360 State Route 45
PO Box 309
Lisbon, OH 44432

To the Board of Health:

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 2. This responsibility includes determining that the cash accounting basis is acceptable for the circumstances. Management is also responsible for designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Opinion

In our opinion, the 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 Columbiana General Health District, Columbiana County, as of December 31, 2020, and the respective changes in cash financial position thereof for the year then ended in accordance with the accounting basis described in Note 2.

Accounting Basis

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

Emphasis of Matters

As discussed in Note 11 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District. We did not modify our opinion regarding this matter.

Other Matters

Supplementary Information

Our audit was conducted to opine on the financial statements taken as a whole. The Schedule of Expenditures of Federal Awards presents additional analysis 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 and is not a required part of the financial statements.

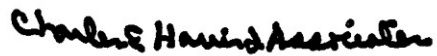
The Schedule is management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the financial statements. We subjected this Schedule to the auditing procedures we applied to the financial statements. We also applied certain additional procedures, including comparing and reconciling the Schedule directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, 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 financial statements taken as a whole.

Other Information

We applied no procedures to Management's Discussion & Analysis as listed in the table of contents. Accordingly, we express no opinion or any other assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the 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 District's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
July 30, 2021

Columbiana County General Health District
Columbiana County
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(Unaudited)

The management's discussion and analysis of the Columbiana County General Health District's (the "Health District") financial performance provides an overall review of the Health District's financial activities for the year ended December 31, 2020, within the limitations of the Health District's cash basis of 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 cash-basis basic financial statements and the notes to the financial statements to enhance their understanding of the Health District's financial performance.

Financial Highlights

Key financial highlights for 2020 are as follows:

- For 2020, the total net cash position of the Health District increased \$738,479, which represents a 43% increase from 2019.
- For 2020, general cash receipts accounted for \$1,406,104 or 46% of total governmental activities cash receipts. Program specific cash receipts accounted for \$1,680,974 or 54% of total governmental activities cash receipts.
- For 2020, the Health District had \$2,348,872 in cash disbursements related to governmental activities; \$1,681,247 of these cash disbursements were offset by program specific charges for services, operating grants and contributions. General cash receipts (primarily property taxes) of \$1,406,104 were adequate to provide for these programs.
- The Health District's major funds are the general fund, cancer levy fund, home sewage fund and coronavirus relief fund. The general fund, the Health District's largest major fund, had cash receipts of \$747,553 in 2020. The cash disbursements of the general fund totaled \$1,220,961 in 2020. The general fund's cash balance increased \$64,140 from 2019 to 2020.

Using this Cash Basis Basic Financial Statements (BFS)

This annual report is presented in a format consistent with the presentation requirements of the Governmental Accounting Standards Board (GASB) Statement No. 34, as applicable to the Health District's 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 an aggregate view of the Health District's cash basis finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the Health District's most significant funds with all other nonmajor funds presented in total in one column. In the case of the Health District, there are four major governmental funds. The general fund is the most significant major fund.

Columbiana County General Health District
Columbiana County
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(Unaudited)

Reporting the Health District as a Whole

Statement of Net Position and the Statement of Activities

The statement of net position – cash basis and the statement of activities – cash basis answers the question, how did we do financially during 2020? These statements include only net position using the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. This basis of accounting takes into account only the current year's receipts and disbursements if the cash is actually received or paid.

These two statements report the Health District's net position and changes in that net position on a cash basis. This change in net cash position is important because it tells the reader that, for the Health District as a whole, the cash basis financial position of the Health District has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the Health District's property tax base, current property tax laws in Ohio restricting revenue growth, facility conditions, mandated federal and state programs and other factors.

As a result of the use of the cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not collected) and deferred outflows of resources and 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) and deferred inflows of resources are not recorded in these financial statements. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the cash basis of accounting.

In the statement of net position – cash basis and the statement of activities – cash basis, governmental activities include the Health District's programs and services, including public health infrastructure, immunization action plan grant and cancer levy.

The statement of net position – cash basis and the statement of activities – cash basis can be found on pages 14-15 of this report.

Reporting the Health District's Most Significant Funds

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Health District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Health District are classified as governmental funds.

Fund financial reports provide detailed information about the Health District's major funds. The Health District uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the Health District's most significant funds. The Health District's major governmental funds are the general fund, cancer levy fund, home sewage fund, and special projects fund. The analysis of the Health District's major governmental funds begins on page 10.

Columbiana County General Health District
Columbiana County
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(Unaudited)

Governmental Funds

All of the Health District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The governmental fund statements provide a detailed view of the Health District's general government operations and the basic services it provides.

Governmental fund information helps you determine whether there are more or fewer cash basis financial resources that can be readily spent to finance various Health District programs. Since the Health District is reporting on the cash basis of accounting, there are no differences in the net position and fund cash balances or changes in net position and changes in fund cash balances. Therefore, no reconciliation is necessary between such financial statements. The governmental fund statements can be found on pages 14-15 of this report.

The Health District's budgetary process accounts for certain transactions on a cash basis. The budgetary statements for the general fund, cancer levy fund, home sewage and coronavirus relief fund are presented to demonstrate the Health District's compliance with annually adopted budgets. The budgetary statements can be found on pages 18-21 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 22 of this report.

Columbiana County General Health District
Columbiana County
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(Unaudited)

Government-Wide Financial Analysis

Recall that the statement of net position – cash basis provides the perspective of the Health District as a whole.

The table below provides a summary of the Health District's net cash position at December 31, 2020 and December 31, 2019.

	Net Cash Position	
	Governmental Activities 2020	Governmental Activities 2019
	Assets	
Equity in pooled cash and cash equivalents	\$ 2,472,966	\$ 1,734,487
Total assets	2,472,966	1,734,487
Net Position		
Restricted	1,472,035	818,052
Unrestricted	1,000,931	916,435
Total net position	\$ 2,472,966	\$ 1,734,487

For 2020, the total net cash position of the Health District increased \$738,479, which represents a 43% increase.

The balance of government-wide unrestricted net cash position of \$1,000,931 at December 31, 2020 may be used to meet the government's ongoing obligations to citizens and creditors.

Columbiana County General Health District
Columbiana County
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(Unaudited)

The table below shows the changes in net cash position for 2020 and 2019.

	Change in Net Cash Position	
	Governmental Activities	Governmental Activities
	2020	2019
Cash receipts		
Program cash receipts:		
Charges for services	\$ 811,622	\$ 795,322
Operating grants and contributions	869,625	738,369
Total program cash receipts	1,681,247	1,533,691
General cash receipts:		
Property and other taxes	645,383	634,342
Unrestricted grants	759,580	63,236
Other	1,141	70
Total general cash receipts	1,406,104	697,648
Total cash receipts	3,087,351	2,231,339
Cash disbursements		
Salaries	1,020,776	745,279
Supplies	44,541	14,274
Remittance to State	89,085	84,296
Equipment	69,625	5,039
Contracts - services	516,667	365,220
Membership/subscriptions	234	4,681
Travel	24,776	33,001
Advertising and printing	6,849	2,067
Public employee's retirement	123,863	104,882
Hospitalization	236,563	248,540
Medicare	14,807	10,792
Other	196,311	139,198
Utilities	4,775	6,231
Total cash disbursements	2,348,872	1,763,500
Change in net cash position	738,479	467,839
Net cash position at beginning of year	1,734,487	1,266,648
Net cash position at end of year	<u>\$ 2,472,966</u>	<u>\$ 1,734,487</u>

Columbiana County General Health District
Columbiana County
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(Unaudited)

Governmental Activities

Governmental cash position increased by \$738,479 in 2020 from 2019.

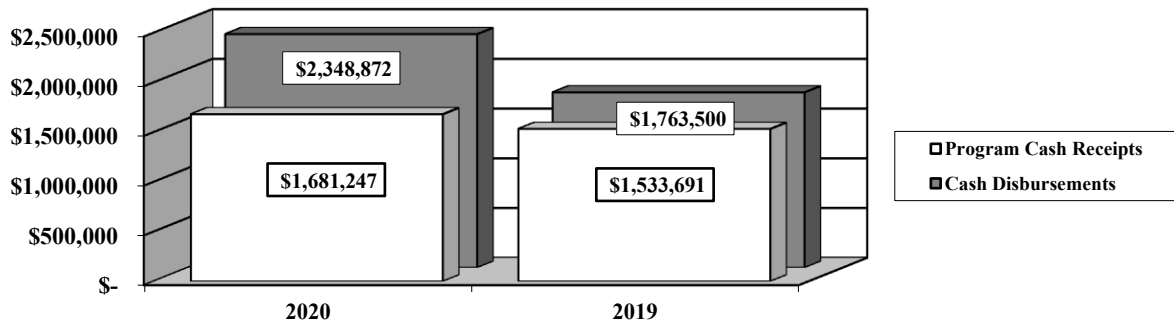
In 2020, charges for services increased \$16,300 due to an increase in collections for licenses and permits. Operating grants and contributions increased by \$131,256 to an increase in state funding for pandemic relief and home sewage related to the repair and replacement of sewage treatment systems.

Salaries represent the largest cash disbursement of the Health District. In 2020, salary cash disbursements of \$1,020,776, or 43% of total governmental cash disbursements was more than the \$745,279 in 2019. This is due to increases in payroll related disbursements. Salary cash disbursements were supported by \$790,839 in direct charges to users for services and operating grants and contributions.

Contract services increased by \$151,447 in part due to increases in information technologies and communication services and home sewage installer services.

The statement of activities – cash basis shows the cost of program services and the charges for services and operating grants and contributions offsetting those services. The following table shows, for governmental activities, the total cost of services and the net cost of services for 2020 and 2019. That is, it identifies the cost of these services supported by tax receipts and unrestricted state grants and entitlements.

Governmental Activities – Program Cash Receipts vs. Total Cash Disbursements

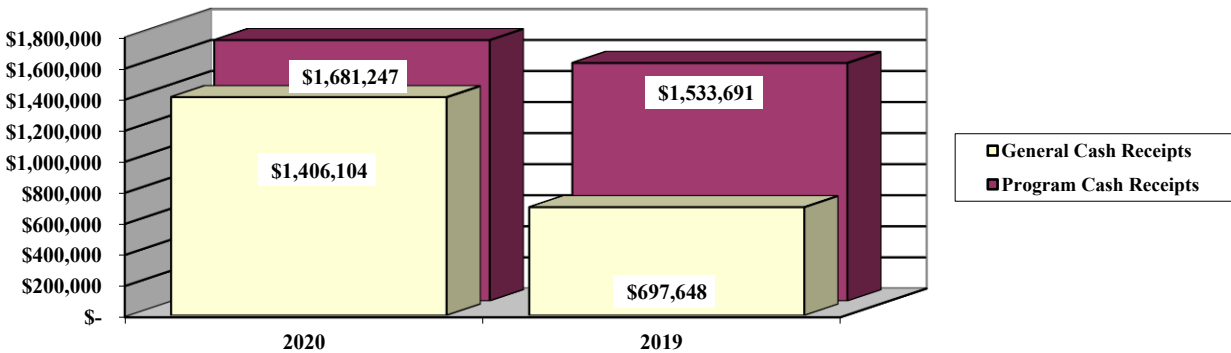


Columbiana County General Health District
Columbiana County
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(Unaudited)

	Governmental Activities			
	Total Cost of Services 2020	Net Cost of Services 2020	Total Cost of Services 2019	Net Cost of Services 2019
	Cash disbursements			
Salaries	\$ 1,020,776	\$ 229,937	\$ 745,279	\$ 38,401
Supplies	44,541	12,784	14,274	133
Remittance to State	89,085	31,572	84,296	19,204
Equipment	69,625	50,349	5,039	3,663
Contracts - services	516,667	199,283	365,220	56,683
Membership/subscriptions	234	202	4,681	3,687
Travel	24,776	12,017	33,001	2,312
Advertising and printing	6,849	4,952	2,067	1,499
Public employee's retirement	123,863	27,901	104,882	5,404
Hospitalization	236,563	115,086	248,540	49,853
Medicare	14,807	3,337	10,792	557
Utilities	4,775	4,167	6,231	4,907
Other expenses	196,311	(23,962)	139,198	43,506
Total	\$ 2,348,872	\$ 667,625	\$ 1,763,500	\$ 229,809

The dependence upon general cash receipts for governmental activities is apparent; with 36% of cash disbursements supported through taxes and other general cash receipts during 2020.

Governmental Activities - General and Program Cash Receipts



Financial Analysis of the Government's Funds

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

Columbiana County General Health District
Columbiana County
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(Unaudited)

Governmental Funds

The Health District's governmental funds are accounted for using the cash basis of accounting.

The Health District's governmental funds reported a combined fund cash balance of \$2,472,966 which is \$738,479 more than last year's total of \$1,734,487. The schedule below indicates the fund cash balance and the total change in fund cash balance as of December 31, 2020 and December 31, 2019, for all major and nonmajor governmental funds.

	<u>Fund Cash Balance</u>		Increase (Decrease)
	December 31, <u>2020</u>	December 31, <u>2019</u>	
Major funds			
General	\$ 440,510	\$ 376,370	\$ 64,140
Cancer Levy	332,286	194,396	137,890
Home Sewage	430,652	315,234	115,418
Coronavirus Relief	174,733	111,050	63,683
Other nonmajor governmental funds	<u>1,094,785</u>	<u>737,438</u>	<u>357,347</u>
Total	<u>\$ 2,472,966</u>	<u>\$ 1,734,488</u>	<u>\$ 738,478</u>

During 2020, the Health District's fund cash balance increased \$738,479. This increase can primarily be attributed to the activity of the general, home sewage, cancer levy and coronavirus relief funds. The general fund increase in cash was mainly attributable to increases intergovernmental receipts. The home sewage fund experienced higher cash receipts during 2020 due to an increase in subdivision tax revenue. The cancer levy fund increase in cash was mainly attributable to increases in property tax receipts.

General Fund

The general fund, the Health District's largest major fund, had cash receipts of \$747,553 in 2020. The cash disbursements of the general fund totaled \$1,220,961 in 2020. The general fund's cash balance increased \$64,140 from 2019 to 2020.

The table that follows assists in illustrating the cash receipts of the general fund.

	2020	2019	Increase
	<u>Amount</u>	<u>Amount</u>	<u>(Decrease)</u>
Cash Receipts			
Taxes	\$ 403,486	\$ 402,890	0.15 %
Intergovernmental	23,816	48,645	(51.04)
Fees	319,110	335,441	(4.87)
Other	<u>1,141</u>	<u>69</u>	1,553.62
Total	<u>\$ 747,553</u>	<u>\$ 787,045</u>	(5.02) %

During 2020, the cash receipts of the general fund decreased \$39,492 or 5%. The table that follows assists in illustrating the cash disbursements of the general fund.

Columbiana County General Health District
Columbiana County
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(Unaudited)

	2020 Amount	2019 Amount	Increase (Decrease)
Cash Disbursements			
Salaries	\$ 535,361	\$ 373,275	43.42 %
Supplies	15,981	8,474	88.59
Remittance to state	56,388	49,985	12.81
Equipment	7,120	3,939	80.76
Contracts - services	233,849	62,358	275.01
Membership/subscriptions	234	391	(40.15)
Travel	13,318	22,659	(41.22)
Advertising and printing	4,119	1,322	211.57
Public employee's retirement	63,881	55,718	14.65
Hospitalization	134,195	133,700	0.37
Medicare	7,770	5,405	43.76
Other	143,970	33,872	325.04
Utilities	4,775	6,231	(23.37)
Total	\$ 1,220,961	\$ 757,329	61.22 %

During 2020, the cash disbursements of the general fund increased \$463,632 or 61%. This increase can mainly be attributed to increases in salaries paid, and costs related to the coronavirus pandemic.

Cancer Levy Fund

The cancer levy fund, a Health District major fund, had cash receipts of \$285,771 in 2020. The cancer levy fund had cash disbursements of \$165,725 in 2020. The cancer levy fund cash balance increased \$137,890 from 2019 to 2020.

Home Sewage Fund

The home sewage fund, a Health District major fund, had cash receipts of \$373,986 in 2020. The home sewage fund had cash disbursements of \$262,136 in 2020. The home sewage fund cash balance increased \$115,418 from 2019 to 2020.

Coronavirus Relief Fund

The coronavirus relief fund, a Health District major fund, had cash receipts of \$1,102,050 in 2020. The coronavirus relief fund had cash disbursements of \$71,587 in 2020. The coronavirus relief fund cash balance increased \$174,733 from 2019 to 2020.

Columbiana County General Health District
Columbiana County
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(Unaudited)

Budgeting Highlights - General Fund

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.

For 2020, the general fund the final budget basis receipts were \$1,230,000. Actual cash receipts of \$747,553 were less than final budget estimates by \$482,447. The final budgetary basis disbursements of \$1,220,961 were \$490,961 more than original budget disbursements of \$730,000. The actual budgetary basis disbursements of \$1,220,961 were \$115,980 more than the final budget estimates.

Capital Assets and Debt Administration

Capital Assets

The Health District does not record capital assets in the accompanying cash basis basic financial statements, but records payments for capital assets as disbursements. The Health District had equipment cash disbursements of \$69,625 during 2020.

Debt Administration

The Health District did not have any long-term obligations at December 31, 2020.

Current Issues

The challenge for the Health District is to provide quality services to the public while staying within the restrictions imposed by limited, and in some cases shrinking, funding. We rely on operating grants and are diligent in searching for new funding sources in order to allow our programs to continue. Charges for services and contract rates are analyzed to ensure to administer and carry out programs are covered.

Contacting the Health District's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the Health District's finances and to show the Health District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Ms. Karen Clark, Fiscal Officer, Columbiana General Health District, 7360 State Route 45 P.O. Box 309, Lisbon, OH 44432.

Columbiana County General Health District
Columbiana County
Statement of Net Position - Cash Basis
December 31, 2020

	Governmental Activities
Assets	
Equity in pooled cash and cash equivalents	\$ 2,472,966
Total assets	2,472,966
Net Position	
Restricted for:	
Public health infrastructure	49,357
IAP grant	48,463
Cancer levy	332,286
Home sewage	430,652
Home health	199,364
Rabies grant	8,407
Health and safety	80,950
Disease and disaster relief	14,031
Coronavirus relief	174,733
Food Service	10,706
Special projects	123,086
Unrestricted	1,000,931
Total net position	\$ 2,472,966

See accompanying notes to the financial statements.

Columbiana County General Health District

Columbiana County

Statement of Activities - Cash Basis

For the Year Ended December 31, 2020

	Program Cash Receipts			Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services and Sales	Operating Grants, Contributions and Interest	Governmental Activities
Governmental Activities				
Current:				
Salaries	\$ 1,020,776	\$ 400,880	\$ 389,959	\$ (229,937)
Supplies	44,541	17,492	14,265	(12,784)
Remittance to state	89,085	51,757	5,756	(31,572)
Equipment	69,625	9,460	9,816	(50,349)
Contract - services	516,667	122,838	194,546	(199,283)
Membership/subscriptions	234	32	-	(202)
Travel	24,776	8,500	4,259	(12,017)
Advertising aand printing	6,849	931	966	(4,952)
Public employee retirement	123,863	48,643	47,319	(27,901)
Hospitalization	236,563	79,060	42,417	(115,086)
Medicare	14,807	5,814	5,656	(3,337)
Utilities	4,775	608	-	(4,167)
Other expenses	196,311	65,607	154,666	23,962
Total governmental activities	\$ 2,348,872	\$ 811,622	\$ 869,625	(667,625)

General Receipts

Property taxes levied for:

 General purposes 403,486

 Cancer programs 241,897

Grants and entitlements not restricted
to specific programs 759,580

Miscellaneous 1,141

Total general receipts 1,406,104

Change in net position 738,479

Net position beginning of year 1,734,487

Net position end of year \$ 2,472,966

See accompanying notes to the financial statements.

Columbiana County General Health District
Columbiana County
Statement of Cash Basis Assets and Fund Balances
Governmental Funds
December 31, 2020

	General	Cancer Levy	Home Sewage	Coronavirus Relief	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in pooled cash and cash equivalents	\$ 440,510	\$ 332,286	\$ 430,652	\$ 174,733	\$ 1,094,785	\$ 2,472,966
Total assets	440,510	332,286	430,652	\$ 174,733	1,094,785	2,472,966
Fund Balances						
Restricted	-	332,286	430,652	174,733	534,364	1,472,035
Committed	-	-	-	-	560,421	560,421
Unassigned	440,510	-	-	-	-	440,510
Total fund balances	\$ 440,510	\$ 332,286	\$ 430,652	\$ 174,733	\$ 1,094,785	\$ 2,472,966

See accompanying notes to the financial statements.

Columbiana County General Health District
Columbiana County
Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

	General	Cancer Levy	Home Sewage	Coronavirus Relief	Other Governmental Funds	Total Governmental Funds
Receipts						
Taxes	\$ 403,486	\$ 241,897	\$ -	-	-	\$ 645,383
Intergovernmental	23,816	31,699	130,587	1,102,050	308,432	1,596,584
Fees	202,234	-	112,950	-	3,292	318,476
Vital statistics fees	116,876	-	-	-	-	116,876
Licenses and permits	-	-	114,613	-	261,657	376,270
Miscellaneous	1,141	12,175	15,836	-	4,610	33,762
Total receipts	747,553	285,771	373,986	1,102,050	577,991	3,087,351
Disbursements						
Current:						
Salaries	535,361	83,267	50,362	62,007	289,779	1,020,776
Supplies	15,981	726	94	-	27,740	44,541
Remittance to state	56,388	-	10,722	-	21,975	89,085
Equipment	7,120	-	-	-	62,505	69,625
Contract - services	233,849	17,679	170,436	-	94,703	516,667
Membership/subscriptions	234	-	-	-	-	234
Travel	13,318	-	5,842	-	5,616	24,776
Advertising and printing	4,119	-	-	-	2,730	6,849
Public employee retirement	63,881	11,435	7,621	8,681	32,245	123,863
Hospitalization	134,195	48,162	15,449	-	38,757	236,563
Medicare	7,770	1,207	730	899	4,201	14,807
Utilities	4,775	-	-	-	-	4,775
Other expenses	143,970	3,249	880	-	48,212	196,311
Total disbursements	1,220,961	165,725	262,136	71,587	628,463	2,348,872
Excess of receipts over (under) disbursements	(473,408)	120,046	111,850	1,030,463	(50,472)	738,479
Other financing sources (uses)						
Transfers in	539,048	17,844	3,568	-	296,770	857,230
Transfers out	(1,500)	-	-	(855,730)	-	(857,230)
Total other financing sources (uses)	537,548	17,844	3,568	(855,730)	296,770	-
Net change in fund balance	64,140	137,890	115,418	174,733	246,298	738,479
Fund balances beginning of year	376,370	194,396	315,234	-	848,487	1,734,487
Fund balances end of year	<u>\$ 440,510</u>	<u>\$ 332,286</u>	<u>\$ 430,652</u>	<u>\$ 174,733</u>	<u>\$ 1,094,785</u>	<u>\$ 2,472,966</u>

See accompanying notes to the financial statements.

Columbiana County General Health District
Columbiana County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
General Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Receipts				
Taxes	\$ 202,373	\$ 340,985	\$ 403,486	\$ 62,501
Intergovernmental	367,001	618,372	23,816	(594,556)
Fees	101,433	170,907	202,234	31,327
Vital statistics fees	58,621	98,772	116,876	18,104
Miscellaneous	572	964	1,141	177
Total receipts	730,000	1,230,000	747,553	(482,447)
Disbursements				
Current:				
Salaries	355,500	562,500	535,361	27,139
Supplies	11,000	26,000	15,981	10,019
Remittance to state	45,000	56,600	56,388	212
Equipment	6,000	10,510	7,120	3,390
Contract - services	40,000	383,000	233,849	149,151
Membership/subscriptions	500	500	234	266
Travel	26,800	26,800	13,318	13,482
Advertising aand printing	750	4,750	4,119	631
Public employee retirement	49,770	78,750	63,881	14,869
Hospitalization	153,000	188,000	134,195	53,805
Medicare	5,155	8,156	7,770	386
Unemployment compensation	3,000	-	-	-
Worker's compensation	5,510	-	-	-
Utilities	7,000	7,000	4,775	2,225
Other expenses	21,015	252,416	143,970	108,446
Total disbursements	730,000	1,604,982	1,220,961	384,021
Excess of receipts over (under) disbursements	-	(374,982)	(473,408)	(98,426)
Other financing sources (uses)				
Transfers in	-	-	539,048	539,048
Transfers out	-	-	(1,500)	(1,500)
Total other financing sources (uses)	-	-	537,548	537,548
Net change in fund balance	-	(374,982)	64,140	439,122
Fund balance at beginning of year	376,370	376,370	376,370	-
Fund balance at end of year	<u>\$ 376,370</u>	<u>\$ 1,388</u>	<u>\$ 440,510</u>	<u>\$ 439,122</u>

See accompanying notes to the financial statements.

Columbiana County General Health District
Columbiana County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Cancer Levy
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Receipts				
Taxes	\$ 184,025	\$ 184,025	\$ 241,897	\$ 57,872
Intergovernmental	67,475	67,475	31,699	(35,776)
Miscellaneous	-	-	12,175	12,175
	<u>251,500</u>	<u>251,500</u>	<u>285,771</u>	<u>34,271</u>
Disbursements				
Current:				
Salaries	158,000	128,000	83,267	44,733
Supplies	1,182	2,291	726	1,565
Contract - services	19,500	19,500	17,679	1,821
Travel	208	208	-	208
Public employee retirement	22,120	22,120	11,435	10,685
Hospitalization	40,000	70,000	48,162	21,838
Medicare	2,291	2,291	1,207	1,084
Worker's compensation	2,449	2,449	-	2,449
Other expenses	3,250	4,241	3,249	992
	<u>249,000</u>	<u>251,100</u>	<u>165,725</u>	<u>85,375</u>
Excess of receipts over (under) disbursements	2,500	400	120,046	119,646
Other financing sources (uses)				
Transfers in	-	-	17,844	17,844
	<u>-</u>	<u>-</u>	<u>17,844</u>	<u>17,844</u>
Net change in fund balance	2,500	400	137,890	137,490
Fund balance at beginning of year	194,396	194,396	194,396	-
Fund balance at end of year	<u>\$ 196,896</u>	<u>\$ 194,796</u>	<u>\$ 332,286</u>	<u>\$ 137,490</u>

See accompanying notes to the financial statements.

Columbiana County General Health District
Columbiana County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Home Sewage
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Receipts				
Intergovernmental	\$ -	\$ 71,559	\$ 130,587	\$ 59,028
Fees	44,000	61,895	112,950	51,055
Licenses and permits	50,000	62,806	114,613	51,807
Miscellaneous	10,000	8,678	15,836	7,158
Total receipts	104,000	204,938	373,986	169,048
Disbursements				
Current:				
Salaries	58,000	54,000	50,362	3,638
Supplies	1,400	1,400	94	1,306
Remittance to state	7,000	11,000	10,722	278
Contract - services	-	174,938	170,436	4,502
Travel	6,240	6,240	5,842	398
Public employee retirement	8,120	8,120	7,621	499
Hospitalization	21,500	21,500	15,449	6,051
Medicare	841	841	730	111
Worker's compensation	899	-	-	-
Other expenses	-	899	880	19
Total disbursements	104,000	278,938	262,136	16,802
Excess of receipts over (under) disbursements	-	(74,000)	111,850	185,850
Other financing sources (uses)				
Transfers in	-	-	3,568	3,568
Total other financing sources (uses)	-	-	3,568	3,568
Net change in fund balance	-	(74,000)	115,418	189,418
Fund balance at beginning of year	315,234	315,234	315,234	-
Fund balance at end of year	<u>\$ 315,234</u>	<u>\$ 241,234</u>	<u>\$ 430,652</u>	<u>\$ 189,418</u>

See accompanying notes to the financial statements.

Columbiana County General Health District
Columbiana County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Coronavirus Relief
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Receipts				
Intergovernmental	\$ -	\$ -	\$ 1,102,050	\$ 1,102,050
Total receipts	-	-	1,102,050	1,102,050
Disbursements				
Current:				
Salaries	-	-	62,007	(62,007)
Public employee retirement	-	-	8,681	(8,681)
Medicare	-	-	899	(899)
Total disbursements	-	-	71,587	(71,587)
Excess of receipts over (under) disbursements	-	-	1,030,463	1,030,463
Other financing sources (uses)				
Transfers out		-	(855,730)	(855,730)
Total other financing sources (uses)	-	-	(855,730)	(855,730)
Net change in fund balance	-	-	174,733	174,733
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 174,733</u>	<u>\$ 174,733</u>

See accompanying notes to the financial statements.

Columbiana County General Health District

Columbiana County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 1 – Reporting Entity

The Columbiana County General Health District, Columbiana County, Ohio (the Health District), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Health District is directed by a five-member Board and a Health Commissioner. The Health District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services and issuing health-related licenses and permits.

Public Entity Risk Pools

The Health District participates in the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. The PEP provides property and casualty coverage for its members. Note 4 to the financial statements provides additional information for this entity.

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

Note 2 – Summary of Significant Accounting Policies

As discussed further in the "Basis of Accounting" section of this note, these financial statements are presented on a 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 and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements The statement of net position and the statement of activities display information about the Health District as a whole. These statements include the financial activities of the primary government. The statements distinguish between those activities of the Health District that are governmental and those that are considered business-type. 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 presents the cash balance of the governmental activities of the Health District at year end. The statement of activities compares disbursements with program receipts for each 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 program's goods or services, grants and contributions restricted to meeting the operational or capital requirements of a particular program, and receipts of interest earned on grants required to be used to support a particular program. General receipts are all receipts not classified as program receipts, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing on a cash basis or draws from the general receipts of the Health District.

Columbiana County General Health District

Columbiana County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 2 – Summary of Significant Accounting Policies (continued)

Fund Financial Statements During the year, the Health District segregates transactions related to certain Health District functions or activities in separate funds 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 fund accounting to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Health District are presented in one category: 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 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.

Cancer Levy Fund The cancer levy fund accounts for and reports property tax monies that are restricted for the purpose of reducing the incidence and mortality of cancer through programs for prevention, early detection, treatment and care.

Home Sewage Fund The home sewage fund accounts for and reports monies that are restricted for the purpose of assisting residents with waste water issues, repairing valuations of failing septic systems and public nuisance complaint investigations.

Coronavirus Relief Fund The coronavirus relief fund accounts for and reports intergovernmental monies that are restricted for the purpose of coronavirus activities.

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

Basis of Accounting

The Health District’s financial statements are prepared using the cash basis of accounting. 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.

Columbiana County General Health District
Columbiana County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 2 – Summary of Significant Accounting Policies (continued)

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 Health District Council 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 Health District. The legal level of control has been established by the District at the object level for all funds. The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the Health District.

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

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

The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificated 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 budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Health District during the year.

Cash and Investments

The Columbiana 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 Treasurer, Linda Bolon, 105 S. Market Street, Lisbon, Ohio 44432.

Inventory and Prepaid Items

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

Columbiana County General Health District
Columbiana County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 2 – Summary of Significant Accounting Policies (continued)

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

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Health District’s 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 6 and 7, the employer contributions include portions for pension benefits and for postretirement health care benefits.

Long-Term Obligations

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

Net Position

Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. 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 expected to be converted to cash.

Columbiana County General Health District

Columbiana County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 2 – Summary of Significant Accounting Policies (continued)

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions. Enabling legislation authorizes the Health District to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the Health District can be compelled by an external party—such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

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. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Health District, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the 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. State Statute authorizes the Health District Fiscal Officer to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The Health District can also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget in the General Fund.

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

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

Columbiana County General Health District
Columbiana County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 3 – 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 Statements of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budgetary Basis presented for the general, cancer levy, home sewage, and coronavirus funds are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference between the budgetary basis and the cash basis is that outstanding year end encumbrances are treated as cash disbursements (budgetary basis) rather than as assigned fund balance (cash basis). There were no outstanding encumbrances in any major fund as of December 31, 2020.

Note 4 – Risk Management

The Health District is exposed to various risks of property and casualty losses, and injuries to employees. The Health District insures against injuries to employees through the Ohio Bureau of Worker’s Compensation.

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 (latest information available):

	<u>2019</u>
Cash and investments	\$ 38,432,610
Actuarial liabilities	\$ 14,705,917

Note 5 – Deposits and Investments

As required by the Ohio Revised Code, the Columbiana 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.

Columbiana County General Health District

Columbiana County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 6 – Defined Benefit Pension Plan

Ohio Public Employees Retirement System

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

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

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

Group A	Group B	Group C
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
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35

Columbiana County General Health District

Columbiana County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 6 – Defined Benefit Pension Plan (continued)

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

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

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

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

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

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

Columbiana County General Health District
Columbiana County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 6 – Defined Benefit Pension Plan (continued)

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

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District’s contractually required contribution was \$115,310 for the year 2020.

Note 7 - Postemployment Benefits

Ohio Public Employees Retirement System

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

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

Columbiana County General Health District

Columbiana County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 7 - Postemployment Benefits (continued)

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS CAFR referenced below for additional information.

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

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

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by the OPERS Board of Trustees, a portion of each employer’s contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2020 OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2020 was 4.0 percent.

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

Note 8 - Contingent Liabilities

The Health District may be a defendant in lawsuits. Although the outcome of any lawsuit is not presently determinable, in the opinion of the Health District, the resolution of any matter will not have a material adverse effect on the financial condition of the Health District.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed, by the grantor cannot be determined at this time although the Health District expects such amounts, if any, to be immaterial.

Columbiana County General Health District

Columbiana County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 9 – Fund Balances

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

Fund Balances	General	Cancer Levy	Home Sewage	Coronavirus	Other Governmental Funds	Total Governmental Funds
<u>Restricted</u>						
Public health infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 49,357	\$ 49,357
IAP grant	-	-	-	-	48,463	48,463
Cancer levy	-	332,286	-	-	-	332,286
Home sewage	-	-	430,652	-	-	430,652
Home health	-	-	-	-	199,364	199,364
Health and safety	-	-	-	-	80,950	80,950
Rabies grant	-	-	-	-	8,407	8,407
Food Service	-	-	-	-	10,706	10,706
Disease and disaster relief	-	-	-	-	14,031	14,031
Coronavirus relief	-	-	-	174,733	-	174,733
Special Projects	-	-	-	-	123,086	123,086
Total restricted	-	332,286	430,652	174,733	534,364	1,472,035
<u>Committed</u>						
Camp/trailer	-	-	-	-	47,135	47,135
Water	-	-	-	-	154,953	154,953
Pool	-	-	-	-	27,091	27,091
Community health	-	-	-	-	149,335	149,335
Food service	-	-	-	-	181,907	181,907
Total committed	-	-	-	-	560,421	560,421
<u>Unassigned</u>	440,510	-	-	-	-	440,510
Total fund balance	<u>\$ 440,510</u>	<u>\$ 332,286</u>	<u>\$ 430,652</u>	<u>\$ 174,733</u>	<u>\$ 1,094,785</u>	<u>\$ 2,472,966</u>

Note 10 – Tax Abatement Agreement Entered into by Other Governments

Other governments entered into property tax abatement agreements with property owners under Community Urban Redevelopment Agreements (“CURAs”), the Ohio Community Reinvestment Area (“CRA”) program and Tax Incremental Financing (“TIF”) agreements within various taxing districts of the Health District. The CURA, CRA and TIF programs are directive incentive tax exemption programs benefiting property owners who renovate or construct new buildings. Under these programs, the other governments designated areas to encourage revitalization of the existing housing stock and the development of new structures. Within the taxing districts of the Health District, the multiple villages, cities and townships have entered into such agreements. Under these agreements, the Health District’s property taxes were reduced by approximately \$1,714. The Health District is not receiving any amounts from these other governments in association with the forgone property tax revenue.

Columbiana County General Health District

Columbiana County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 11 – COVID-19

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

During 2020, the Health District received CARES Act funding. This amount is reflected as intergovernmental receipts in the Coronavirus Relief Special Revenue Fund on the accompanying financial statements. The expenditures are reflected as a transfer out from the coronavirus fund to reimburse the various funds that expended the coronavirus money. The Health District passed through \$86,293 to various Health Districts that are recorded in various funds and various expense line items.

**Columbiana County Health District
Columbiana County**

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

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Pass-Through Subrecipients	Federal Expenditures
U.S. Dept of H & HS				
<i>Passed Through Columbiana County Dept of Job & family Services</i>				
Cribs for Kids, TANF and Health & Human Services	93.558	32120200		\$ 31,174
Cribs for Kids, TANF and Health & Human Services	93.558	32120210		736
Total TANF				31,910
Public Health Emergency Preparedness	93.069	01510012PH1120		46,191
Public Health Emergency Preparedness	93.069	01510012PH1221		40,097
Total PHEP				86,288
Get Vaccinated Ohio	93.268	01510012GV0220		11,207
Get Vaccinated Ohio	93.268	01510012GV0321		12,200
Total Get Vaccinated Ohio				23,407
Coronavirus Response CO20	93.354	01510012CO0120		136,504
Total U.S. Dept of H & HS				278,109
U.S. DEPT OF TREASURY				
Coronavirus Response Supplemental CO21	21.019	01510012CO0121	\$ 19,528	410,156
Covid19 Contact Tracing CT20	21.019	01510012CT0120	66,765	315,188
Coronavirus Relief Fund	21.019			71,587
Total U.S. DEPT OF TREASURY			86,293	796,931
TOTAL FEDERAL DISBURSEMENTS			\$ 86,293	\$ 1,075,040

The accompanying notes are an integral part of this schedule.

**COLUMBIANA GENERAL HEALTH DISTRICT
COLUMBIANA COUNTY**

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

NOTE A – BASIS OF PRESENTATION

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

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

NOTE D - SUBRECIPIENTS

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

As a subrecipient, the Government has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals. In 2020, the Government sub-granted to other Health Departments.

NOTE E - MATCHING REQUIREMENTS

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

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

Columbiana General Health District
Columbiana County
7360 State Route 45
PO Box 309
Lisbon, OH 44432

To the Board of Health:

We have audited in accordance with auditing standards generally accepted in the United States and 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 Columbiana General Health District, Columbiana County (the District) as of and for the year ended December 31, 2020, 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 July 30, 2021, wherein we noted the Health District uses a special purpose framework other than general accepted accounting principles. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the District’s internal control. Accordingly, we have not opined on it.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the District’s financial statements. *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. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings that we consider a material weakness. We consider finding 2020-001 to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance we must report under *Government Auditing Standards*, which is described in the accompanying Schedule of Findings as item 2020-001.

We also noted certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated July 30, 2021.

Response to Finding

The District's response to the finding identified in our audit are described in the accompanying Corrective Action Plan. We did not subject the District's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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



Charles E. Harris and Associates, Inc.
July 30, 2021

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

Columbiana General Health District
Columbiana County
7360 State Route 45
PO Box 309
Lisbon, OH 44432

To the Board of Health:

Report on Compliance for the Major Federal Program

We have audited the Columbiana County General Health District, Columbiana County, Ohio (the District) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the District's major federal program for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying Schedule of Findings identifies the District's major federal program.

Management's Responsibility

The District's management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the District's compliance for the District's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in 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). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure about whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on the Major Federal Program

In our opinion, the Columbiana County General Health District, Columbiana County, Ohio complied, in all material respects, with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2020.

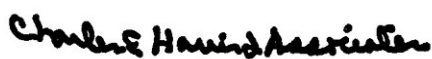
Report on Internal Control Over Compliance

The District's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the District's internal control over compliance with the applicable requirements that could directly and materially affect its major federal program, to determine our auditing procedures appropriate for opining on its major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the District's internal control over compliance.

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

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

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
July 30, 2021

**Columbiana County General Health District
Columbiana County**

**Schedule of Findings
2 CFR § 200.515
December 31, 2020**

1. SUMMARY OF AUDITOR'S RESULTS
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<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Coronavirus Relief Fund – CFDA # 21.019
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	No

**Columbiana County General Health District
Columbiana County**

**Schedule of Findings
2 CFR § 200.515
December 31, 2020**

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

Finding Number: 2020-001 – Material Weakness and Non-Compliance

Ohio Rev. Code § 5705.10(D) provides in part that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose.

The District did not create a fund for Coronavirus Relief grant money. The District recorded receipts and disbursements in the general fund, special projects fund, cancer levy fund, health and safety fund, disease and disaster fund, community health fund, home health fund, food service fund, and public health infrastructure fund instead of recording them in a Special Revenue – Cares Act fund. In the accompanying financial statements, the grant revenue was adjusted to a Special Revenue - Cares Act fund and the disbursements made in each fund were reimbursed via a transfer out of the Cares Act fund to each fund that spent the money.

Due to the Special Revenue – Cares Act fund not being created, there were no appropriations in that fund, which caused the disbursements to exceed appropriations in that fund by \$927,317, contrary to Ohio Rev. Code § 5705.41(B).

We recommend the District create a special fund for any new grant money that is received and required to have a fund set up and appropriate money they plan on spending. Failure to follow approved budgets could lead to overspending and the possibility of negative fund balances. The District can use Auditor of State guidance to assist in determining which funds need to be created.

3. FINDINGS FOR FEDERAL AWARDS

None.

COLUMBIANA GENERAL HEALTH DISTRICT
COLUMBIANA COUNTY

CORRECTIVE ACTION PLAN
December 31, 2020

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2020-001	I have already taken the proper steps to correct the issue found in this report by creating special revenue funds per Board action.	Immediately	Karen Clark, Fiscal Officer

OHIO AUDITOR OF STATE KEITH FABER



COLUMBIANA COUNTY GENERAL HEALTH DISTRICT

COLUMBIANA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 10/14/2021

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

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