



OHIO AUDITOR OF STATE
KEITH FABER



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

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report	1
Prepared by Client:	
Management's Discussion and Analysis.....	5
Statement of Net Position – Cash Basis – December 31, 2021	13
Statement of Activities – Cash Basis – For the Year Ended December 31, 2021.....	14
Statement of Assets and Fund Balances – Cash Basis – Governmental Funds – December 31, 2021	15
Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis – Governmental Funds – For the Year Ended December 31, 2021	16
Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and Actual (Budget Basis) - General Fund – For the Year Ended December 31, 2021.....	17
Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and Actual (Budget Basis) – Federal Grants Fund – For the Year Ended December 31, 2021.....	18
Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and Actual (Budget Basis) – State Grants Fund – For the Year Ended December 31, 2021	19
Notes to the Financial Statements	21
Schedule of Expenditures of Federal Awards for the Year Ended December 31, 2021.....	41
Notes to the Schedule of Expenditures of Federal Awards – For the Year Ended December 31, 2021.....	43
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	45
Independent Auditor's Report on Compliance with Requirements Applicable to each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	47
Schedule of Findings – December 31, 2021.....	51

This page intentionally left blank.



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, 2021, and the related notes to the financial statements, which collectively comprise the Health District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective 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, 2021, and the respective changes in cash-basis financial position and the respective budgetary comparison for the General, Federal Grants and State Grants 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.

Emphasis of Matter

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the 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.

Supplementary Information

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

The Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 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 to the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other 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.

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 September 1, 2022, on our consideration of the Health District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Health District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Health District's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

September 1, 2022

This page intentionally left blank.

MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
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, 2021, 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 2021 are as follows:

- The net position of the Health District was \$4,134,476 at the close of the year ended December 31, 2021. Of this amount, \$1,764,400 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 \$778,784, or about 28% of total General Fund disbursements and other financing uses.
- The fund balance of the Health District's General Fund increased by \$475,102.
- The Health District's total net position increased by \$1,190,456, which represents a 41% increase from 2020.
- The Health District had \$9,381,708 in receipts and \$9,702,418 in disbursements in 2021.

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.

MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
UNAUDITED

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.

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 and the Statement of Activities reflect how the Health District did financially during 2021, within the limitations of cash basis accounting. The Statement of Net Position presents the cash balances and investments of the governmental activities of the Health District at year end. The Statement of Activities 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.

MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
UNAUDITED

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 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, and the State Grants Fund. All other nonmajor funds are reported as Other Governmental Funds. Other Governmental Funds include: Maternal and Child Health Program Fund, Mosquito Control Fund, Ohio Equity Institute Fund, Cribs for Kids Safe Sleep Fund, Food Service Fund, Camps Fund, Landfill Fund, Well Water Fund, Pools Fund, Install Permits Fund, TB Control Fund, Western Reserve Health Foundation Pathways HUB 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**

	Governmental Activities	
	2021	2020
Assets		
Equity in pooled cash and investments at fair value	\$4,134,476	\$2,944,020
Net Position		
Restricted	2,370,076	1,654,722
Unrestricted	1,764,400	1,289,298
<i>Total Net Position</i>	\$4,134,476	\$2,944,020

Table 1 provides a summary of the Health District’s net position for 2021 compared to 2020 on a cash basis. As mentioned previously, net position increased \$1,190,456. The increase is due primarily to receiving new state and federal grant awards in 2021 that have not been entirely spent as well as there being unspent bond proceeds in the capital projects fund that will be used for future improvements to our main office building.

MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
UNAUDITED

Table 2 reflects the changes in net position for 2021 compared to 2020.

Table 2
Changes in Net Position

	Governmental Activities	
	2021	2020
<i>Program Cash Receipts</i>		
Charges for Services, Fines, Licenses & Permits	\$2,687,705	\$2,721,876
Grants and Apportionments	5,328,936	5,031,319
<i>General Receipts</i>		
Property Taxes	1,262,889	1,157,279
Debt Proceeds	1,485,000	995,000
Reoffering Premium on Bonds	49,793	0
Underwriter's Discount on Bonds	(23,627)	0
Miscellaneous Revenue	102,178	150,461
<i>Total Receipts</i>	10,892,874	10,055,935
<i>Disbursements</i>		
Health & Capital Outlay	8,690,731	9,026,557
Debt Service	1,011,687	0
<i>Total Disbursements</i>	9,702,418	9,026,557
<i>Change in Net Position</i>	1,190,456	1,029,378
Net Position Beginning of Year	2,944,020	1,914,642
Net Position End of Year	\$4,134,476	\$2,944,020

Grants and apportionments were the largest source of receipts accounting for 57% of total receipts in 2021. The Health District's direct charges to users of health services were the second largest source of receipts accounting for 29% of total receipts in 2021. 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 14% of total receipts. Miscellaneous revenue consists of donations, rent, reimbursements, charges for copies, and other miscellaneous receipts. Bond proceeds were received in 2021 to pay off the short-term note issued in 2020 to fund the purchase of the Health District's main campus property, and bonds were also issued in 2021 for future building improvements.

MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
UNAUDITED

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 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 2021, the Health District’s governmental funds reported total ending fund balances of \$4,134,476. \$778,784 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. \$2,370,076 is classified as restricted for capital projects, debt service, 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. \$59,822 is classified as committed for encumbrances related to contractual obligations, and \$925,794 is assigned to encumbrances unrelated to contractual obligations and new appropriations in early 2022.

The schedule below indicates the fund balances as of December 31, 2021 and December 31, 2020 and the change in fund balances for all major and non-major governmental funds.

	Fund Balance	Fund Balance	Increase
	12/31/21	12/31/20	(Decrease)
General	\$1,764,400	\$1,289,298	\$475,102
Capital Projects	\$251,589	\$1	\$251,588
Debt Service	\$26,364	\$0	\$26,364
Federal Grants	\$788,003	\$534,159	\$253,844
State Grants	\$496,067	\$556,243	(\$60,176)
Other Governmental	\$808,053	\$564,319	\$243,734
Total	\$4,134,476	\$2,944,020	\$1,190,456

MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
UNAUDITED

The General Fund is the chief operating fund of the Health District. At the end of 2021, unassigned fund balance in the General Fund was \$778,784. The total fund balance of the General Fund increased \$475,102 during 2021 to \$1,764,400 at year-end. The increase is due mainly to some payroll expense being paid from COVID-19 federal grant funds as employees spent less time on their normal job duties to conduct pandemic-related activities such as contact tracing and working at vaccination clinics. The General Fund also advanced out less cash in 2021 than the previous year to other funds with negative fund balances. 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 30% of the total General Fund disbursements.

The Capital Projects Fund received bond proceeds in 2021 that will be used for future building improvements. The Debt Service Fund received bond proceeds in 2021 to repay a note issued in 2020 and will account for principal and interest payments on the Health District's bonds in future years. New federal grant awards were received in 2021 that have not been entirely spent. State grants awards were spent down in 2021. The fund balance in other governmental funds increased primarily to staff spending time on covid-related activities and being paid from federal grants rather than their normal funds.

The governmental funds had total receipts of \$9,381,708 and disbursements of \$9,702,418. The governmental funds had an increase in cash balance of \$1,190,456.

COVID-19

The role of the Health District was significantly impacted in 2020 and 2021 due to the COVID-19 pandemic. It is not possible to estimate the financial impact on the Health District in the future since the Health District cannot predict how long the pandemic will last or if additional federal pandemic grant funding will be received.

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 2021, the Health District amended its General Fund budget several times. Actual disbursements were significantly less than budgeted disbursements as many General Fund employees were working on COVID-related activities instead of their normal job duties, and the payroll expenses for the COVID-related activities were paid for from federal COVID grant funds.

Debt Administration

The Health District had the following long-term debt obligations outstanding at December 31, 2021 and 2020:

MAHONING COUNTY PUBLIC HEALTH
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2021
UNAUDITED

	Governmental Activities	
	2021	2020
General Obligation Note	\$0	\$995,000
General Obligation Bonds	\$1,485,000	\$0
Total Long-Term Obligations	\$1,485,000	\$995,000

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.

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.

This page intentionally left blank.

Mahoning County Public Health
Statement of Net Position - Cash Basis
December 31, 2021

	Governmental Activities
Assets	
Equity in Pooled Cash and Cash Equivalents	\$4,134,476
<i>Total Assets</i>	<i>\$4,134,476</i>
Net Position	
Restricted for:	
Capital Projects	\$251,589
Debt Service	26,364
Grants	1,584,633
TB Control	288,295
Construction Demolition & Debris	9,726
Food Service	98,717
Camps	3,894
Landfills	3,953
Well Water	20,611
Pools	16,535
Install Permits	65,759
Unrestricted	1,764,400
<i>Total Net Position</i>	<i>\$4,134,476</i>

See accompanying notes to the basic financial statements

Mahoning County Public Health
Statement of Activities - Cash Basis
For the Year Ended December 31, 2021

	Program Cash Receipts			Net (Disbursements) Receipts and Changes in Net Assets
	Cash Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Current:				
Health	\$8,540,019	\$2,687,705	\$5,328,936	(523,378)
Capital Outlay	150,712			(150,712)
Debt Service:				
Principal Retirement	995,000			(995,000)
Interest and Fiscal Charges	16,687			(16,687)
<i>Total Governmental Activities</i>	<u>\$9,702,418</u>	<u>\$2,687,705</u>	<u>\$5,328,936</u>	<u>(1,685,777)</u>
General Receipts:				
Property Taxes Levied for General Purposes				1,262,889
Debt Issued				1,485,000
Premium on Debt Issue				49,793
Discount on Debt Issue				(23,627)
Miscellaneous				102,178
<i>Total General Receipts</i>				<u>2,876,233</u>
Change in Net Position				1,190,456
<i>Net Position Beginning of Year</i>				<u>2,944,020</u>
<i>Net Position End of Year</i>				<u>\$4,134,476</u>

See accompanying notes to the basic financial statements

Mahoning County Public Health
Statement of Assets and Fund Balances - Cash Basis
Governmental Funds
December 31, 2021

	General	Capital Projects	Debt Service	Federal Grants	State Grants	Other Governmental Funds	Total Governmental Funds
Assets							
Equity in Pooled Cash and Cash Equivalents	\$1,764,400	\$251,589	\$26,364	\$788,003	\$496,067	\$808,053	\$4,134,476
<i>Total Assets</i>	<u>\$1,764,400</u>	<u>\$251,589</u>	<u>\$26,364</u>	<u>\$788,003</u>	<u>\$496,067</u>	<u>\$808,053</u>	<u>\$4,134,476</u>
Fund Balances							
Restricted	\$0	\$251,589	\$26,364	\$788,003	\$496,067	\$808,053	\$2,370,076
Committed	59,822	0	0	0	0	0	59,822
Assigned	925,794	0	0	0	0	0	925,794
Unassigned	778,784	0	0	0	0	0	778,784
<i>Total Fund Balances</i>	<u>\$1,764,400</u>	<u>\$251,589</u>	<u>\$26,364</u>	<u>\$788,003</u>	<u>\$496,067</u>	<u>\$808,053</u>	<u>\$4,134,476</u>

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, 2021

	General	Capital Projects	Debt Service	Federal Grants	State Grants	Other Governmental Funds	Total Governmental Funds
Receipts							
Property Taxes	\$1,079,446	\$0	\$0	\$0	\$0	\$183,443	\$1,262,889
Charges for Services	1,091,599	0	0	0	0	142,170	1,233,769
Fines, Licenses and Permits	543,165	0	0	0	0	910,771	1,453,936
Intergovernmental	134,452	0	0	3,640,651	1,047,664	431,169	5,253,936
Local Grant	0	0	0	0	0	75,000	75,000
Miscellaneous	92,675	0	9,025	0	0	478	102,178
<i>Total Receipts</i>	<u>2,941,337</u>	<u>0</u>	<u>9,025</u>	<u>3,640,651</u>	<u>1,047,664</u>	<u>1,743,031</u>	<u>9,381,708</u>
Disbursements							
Current:							
Health	2,530,545	25,028	23,028	3,422,507	1,073,364	1,465,547	8,540,019
Capital Outlay	77,186	0	0	12,300	27,476	33,750	150,712
Debt Service:							
Principal Retirement	0	0	995,000	0	0	0	995,000
Interest and Fiscal Charges	0	0	16,687	0	0	0	16,687
<i>Total Disbursements</i>	<u>2,607,731</u>	<u>25,028</u>	<u>1,034,715</u>	<u>3,434,807</u>	<u>1,100,840</u>	<u>1,499,297</u>	<u>9,702,418</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>333,606</u>	<u>(25,028)</u>	<u>(1,025,690)</u>	<u>205,844</u>	<u>(53,176)</u>	<u>243,734</u>	<u>(320,710)</u>
Other Financing Sources (Uses)							
Bond Proceeds	0	460,000	1,025,000	0	0	0	1,485,000
Advances In	332,496	0	0	178,000	13,000	0	523,496
Advances Out	(191,000)	(182,496)	0	(130,000)	(20,000)	0	(523,496)
Reoffering Premium on Bonds	0	0	49,793	0	0	0	49,793
Underwriter's Discount on Bonds	0	(888)	(22,739)	0	0	0	(23,627)
<i>Total Other Financing Sources (Uses)</i>	<u>141,496</u>	<u>276,616</u>	<u>1,052,054</u>	<u>48,000</u>	<u>(7,000)</u>	<u>0</u>	<u>1,511,166</u>
<i>Net Change in Fund Balances</i>	<u>475,102</u>	<u>251,588</u>	<u>26,364</u>	<u>253,844</u>	<u>(60,176)</u>	<u>243,734</u>	<u>1,190,456</u>
<i>Fund Balances Beginning of Year</i>	<u>1,289,298</u>	<u>1</u>	<u>0</u>	<u>534,159</u>	<u>556,243</u>	<u>564,319</u>	<u>2,944,020</u>
<i>Fund Balances End of Year</i>							
Restricted	0	251,589	26,364	788,003	496,067	808,053	2,370,076
Committed	59,822	0	0	0	0	0	59,822
Assigned	925,794	0	0	0	0	0	925,794
Unassigned	778,784	0	0	0	0	0	778,784
<i>Fund Balances End of Year</i>	<u>\$1,764,400</u>	<u>\$251,589</u>	<u>\$26,364</u>	<u>\$788,003</u>	<u>\$496,067</u>	<u>\$808,053</u>	<u>\$4,134,476</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
 General Fund
 For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Property Taxes	\$982,376	\$982,376	\$1,079,446	\$97,070
Charges for Services	896,087	896,087	1,091,599	195,512
Fines, Licenses and Permits	503,726	503,726	543,165	39,439
Intergovernmental	114,297	114,297	134,452	20,155
Miscellaneous	65,990	65,990	92,675	26,685
<i>Total Receipts</i>	<i>2,562,476</i>	<i>2,562,476</i>	<i>2,941,337</i>	<i>378,861</i>
Disbursements				
Current:				
Health	2,529,976	3,308,205	2,601,742	706,463
Capital Outlay	32,500	86,477	79,958	6,519
<i>Total Disbursements</i>	<i>2,562,476</i>	<i>3,394,682</i>	<i>2,681,700</i>	<i>712,982</i>
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>0</i>	<i>(832,206)</i>	<i>259,637</i>	<i>1,091,843</i>
Other Financing Sources (Uses)				
Advances In	0	0	332,496	332,496
Advances Out	0	(231,000)	(191,000)	40,000
<i>Total Other Financing Sources (Uses)</i>	<i>0</i>	<i>(231,000)</i>	<i>141,496</i>	<i>372,496</i>
<i>Net Change in Fund Balance</i>	<i>0</i>	<i>(1,063,206)</i>	<i>401,133</i>	<i>1,464,339</i>
<i>Unencumbered Fund Balance Beginning of Year</i>	<i>1,227,481</i>	<i>1,227,481</i>	<i>1,227,481</i>	<i>0</i>
Prior Year Encumbrances Appropriated	61,817	61,817	61,817	0
<i>Unencumbered Fund Balance End of Year</i>	<i>\$1,289,298</i>	<i>\$226,092</i>	<i>\$1,690,431</i>	<i>\$1,464,339</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
 Federal Grants Fund
 For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Intergovernmental	\$0	\$5,261,707	\$3,640,651	(\$1,621,056)
<i>Total Receipts</i>	<u>0</u>	<u>5,261,707</u>	<u>3,640,651</u>	<u>(1,621,056)</u>
Disbursements				
Current:				
Health	0	5,169,558	3,913,298	1,256,260
Capital Outlay	0	23,799	13,409	10,390
<i>Total Disbursements</i>	<u>0</u>	<u>5,193,357</u>	<u>3,926,707</u>	<u>1,266,650</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>68,350</u>	<u>(286,056)</u>	<u>(354,406)</u>
Other Financing Sources (Uses)				
Advances In	0	0	178,000	178,000
Advances Out	0	(130,000)	(130,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(130,000)</u>	<u>48,000</u>	<u>178,000</u>
<i>Net Change in Fund Balance</i>	0	(61,650)	(238,056)	(176,406)
<i>Unencumbered Fund Balance Beginning of Year</i>	523,948	523,948	523,948	0
Prior Year Encumbrances Appropriated	<u>10,210</u>	<u>10,210</u>	<u>10,210</u>	<u>0</u>
<i>Unencumbered Fund Balance End of Year</i>	<u>\$534,158</u>	<u>\$472,508</u>	<u>\$296,102</u>	<u>(\$176,406)</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
 State Grants Fund
 For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Intergovernmental	\$0	\$1,233,066	\$1,047,664	(\$185,402)
<i>Total Receipts</i>	<u>0</u>	<u>1,233,066</u>	<u>1,047,664</u>	<u>(185,402)</u>
Disbursements				
Current:				
Health	0	1,625,264	1,084,221	541,043
Capital Outlay	0	28,934	27,476	1,458
<i>Total Disbursements</i>	<u>0</u>	<u>1,654,198</u>	<u>1,111,697</u>	<u>542,501</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(421,132)</u>	<u>(64,033)</u>	<u>357,099</u>
Other Financing Sources (Uses)				
Advances In	0	0	13,000	13,000
Advances Out	0	(20,000)	(20,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(20,000)</u>	<u>(7,000)</u>	<u>13,000</u>
<i>Net Change in Fund Balance</i>	0	(441,132)	(71,033)	370,099
<i>Unencumbered Fund Balance Beginning of Year</i>	554,174	554,174	554,174	0
Prior Year Encumbrances Appropriated	2,069	2,069	2,069	0
<i>Unencumbered Fund Balance End of Year</i>	<u>\$556,243</u>	<u>\$115,111</u>	<u>\$485,210</u>	<u>\$370,099</u>

See accompanying notes to the basic financial statements

This page intentionally left blank.

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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 and a Statement of Activities, and fund financial statements which provide a more detailed level of financial information.

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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

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 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.

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Capital Projects Fund – This fund accounts for the portion of the 2021 bond proceeds that will be used for future building improvements. It also accounts for the portion of the 2021 bond proceeds used for the 2021 repayment of a 2020 cash advance from the General Fund towards the purchase of the Health District’s main campus property.

Debt Service Fund – This fund accounts for the portion of the proceeds of bonds issued in 2021 that were used to repay a short-term note issued in 2020 to finance the purchase of the Health District’s main campus property. In future years, this fund will account for principal and interest payments on the 2021 bond issue.

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.

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

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2021

encumbrances at the level of control selected by the 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

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

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 9 and 10, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

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.

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 include 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 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.

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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

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

Internal Activity

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

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

Note 3 – Accountability and Compliance

Accountability

The Health District had no deficit fund balances at December 31, 2021.

Compliance

The Health District had a negative unencumbered fund balance in the Coronavirus Response Federal Grant Fund in the amount of \$356,464 at December 31, 2021. The Health District intended to close open purchase orders (encumbrances) in that fund at year end but did not do so before the deadline for 2021 actions.

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:

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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 \$73,969 for the General Fund, \$10,857 for the State Grants special revenue fund, and \$491,901 for the Federal Grants 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.

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 2021 for real and public utility property taxes represents collections of 2020 taxes.

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

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. 2021 public utility property taxes which became a lien December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

The full tax rate for all Health District operations for the year ended December 31, 2021, was \$.28 per \$1,000 of assessed value. The assessed values of real property and public utility property upon which 2021 property tax receipts were based are as follows:

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Real Property	
Residential	\$2,870,555,950
Agricultural	168,099,110
Commercial/Industrial/Mineral	883,807,520
Public Utility Personal	267,527,590
Public Utility Real	839,310
Total Assessed Value	\$4,190,829,480

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 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, 2021, Mahoning County had 16 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 2021 collection year total \$4,716 for the Health District. A detailed list of the tax abatements is too cumbersome to include in this note, but a detailed list 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

Advance Balances

Advance balances at December 31, 2021 consisted of the following individual advance receivables and payables:

	Advances Receivable	Advances Payable
Major Funds		
General Fund	\$191,000	
Federal Grants Fund		178,000
State Grants Fund		13,000
<i>Total Governmental Activities</i>	\$191,000	\$191,000

Mahoning County Public Health
 Mahoning County
 Notes to the Financial Statements
 For the Year Ended December 31, 2021

Advance balances at December 31, 2021 consisted of \$191,000 advanced from the General Fund to the Federal Grants Special Revenue Major Fund and to the State Grants Special Revenue Major 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.

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 2021, 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 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 2021 of \$500 for single coverage and \$1,000 for employee and spouse, employee and child(ren), or family coverage to establish or remain in an HSA. The employee can contribute up to \$3,600 for single coverage and up to \$7,200 for employee and spouse, employee and child(ren), or family coverage (IRS guidelines) per year into the HSA. The employee has a \$2,800 coinsurance maximum for single coverage and \$5,600 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 2021 monthly premiums were as follows:

Plan 1	Monthly Premium	Employee 15% Co-share	Health District Cost
Single	\$1,261.15	\$189.17	\$1,071.98
Employee & Child(ren)	\$2,344.04	\$351.61	\$1,992.43
Employee & Spouse	\$2,520.23	\$378.03	\$2,142.20
Family	\$2,684.79	\$402.72	\$2,282.07

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Plan 2	Monthly Premium	Employee 10% Co-share	Health District Cost
Single	\$1,177.85	\$117.79	\$1,060.06
Employee & Child(ren)	\$2,189.59	\$218.96	\$1,970.63
Employee & Spouse	\$2,349.85	\$234.99	\$2,114.86
Family	\$2,508.33	\$250.83	\$2,257.50

Plan 3	Monthly Premium	Employee 5% Co-share	Health District Cost
Single	\$1,105.71	\$55.29	\$1,050.42
Employee & Child(ren)	\$2,055.44	\$102.77	\$1,952.67
Employee & Spouse	\$2,209.59	\$110.48	\$2,099.11
Family	\$2,354.96	\$117.75	\$2,237.21

Plan 4	Monthly Premium	Employee 0% Co-share	Health District Cost
Single	\$944.12	\$0	\$944.12
Employee & Child(ren)	\$1,755.28	\$0	\$1,755.28
Employee & Spouse	\$1,886.85	\$0	\$1,886.85
Family	\$2,011.04	\$0	\$2,011.04

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

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2021

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31, 2021:

	<u>2021</u>
Cash and investments	\$ 41,996,850
Actuarial liabilities	\$14,974,099

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 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. While members (e.g. Health District employees) may elect the member-directed plan and the combined plan, 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):

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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
<p>Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit</p> <p>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</p>	<p>Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit</p> <p>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</p>	<p>Age and Service Requirements: Age 57 with 25 years of service credit Or Age 62 with 5 years of service credit</p> <p>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</p>

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, 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. 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

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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:

	State and Local
2021 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee *	10.0 %
 2021 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.

** 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.

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

The Health District's contractually required contribution was \$609,884 for the year 2021 for the traditional pension plan. Contributions to the member-directed plan were \$11,274 for 2021, and contributions to the combined plan were \$26,075. For the first 22 pay periods of 2021, the Health District paid both the entire employee share and the employer share for most employees. Starting with the 23rd pay period of 2021 (October 24, 2021), the Health District ended the 10% pickup of the employees' share.

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

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

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

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

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2021

those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

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

Mahoning County Public Health
 Mahoning County
 Notes to the Financial Statements
 For the Year Ended December 31, 2021

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District’s contractually required contribution was \$451 for the year 2021.

Note 11 – Debt

Notes and 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 on September 14, 2020 to finance the purchase of the Health District’s main campus building from its former landlord. The note was a direct borrowing of \$995,000 related to governmental activities. The note was not subject to redemption prior to the maturity date of September 13, 2021. The note was part of a larger issue of general obligation (limited tax) notes to Mahoning County. 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. A portion of the bonds (\$460,000) was receipted in the Capital Projects Fund to repay an advance that fund received from the General Fund in 2020 towards the building purchase and also to fund future building improvements. 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, 2021 are as follows:

Governmental Activities:	Outstanding 12/31/20	Issued	Retired	Outstanding 12/31/21	Due Within One Year
Notes Payable					
1.00% Various Purpose - 2020	\$995,000	\$0	\$995,000	\$0	\$0
Bonds Payable					
1.616209% General Obligation - 2021	\$0	\$1,485,000	\$0	\$1,485,000	\$90,000

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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

Year	Principal	Interest
2022	\$90,000	\$29,700
2023	95,000	27,900
2024	95,000	26,000
2025	100,000	24,100
2026	100,000	22,100
2027 - 2031	540,000	79,200
2032 - 2035	465,000	23,400
Total	\$1,485,000	\$232,400

Leases

The Health District leases office space, storage units, and office equipment under noncancelable leases. The Health District disbursed \$67,034 to pay lease costs for the year ended December 31, 2021. Future lease payments are as follows:

<u>Year</u>	<u>Amount</u>
2022	\$58,046
2023	<u>20,304</u>
Total	<u>\$78,350</u>

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:

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Fund Balances	General Fund	Capital Projects Fund	Debt Service Fund	Federal Grants Fund	State Grants Fund	Other Governmental Funds	Total
Restricted for							
Capital Projects	\$0	\$251,589	\$0	\$0	\$0	\$0	\$251,589
Debt Service	0	0	26,364	0	0	0	26,364
Tuberculosis Clinic	0	0	0	0	0	288,295	288,295
Construction Demolition & Debris	0	0	0	0	0	9,726	9,726
Maternal and Child Health Program Grant	0	0	0	0	0	81,869	81,869
Ohio Equity Institute Grant	0	0	0	0	0	50,769	50,769
Cribs for Kids/Safe Sleep Grant	0	0	0	0	0	57,109	57,109
Western Reserve Health Foundation Grant	0	0	0	0	0	110,816	110,816
Food Service	0	0	0	0	0	98,717	98,717
Camps	0	0	0	0	0	3,894	3,894
Landfills	0	0	0	0	0	3,953	3,953
Well Water	0	0	0	0	0	20,611	20,611
Pools	0	0	0	0	0	16,535	16,535
Install Permits	0	0	0	0	0	65,759	65,759
Public Health Emerg. Prep. Grant	0	0	0	67,270	0	0	67,270
WIC Grant	0	0	0	101,240	0	0	101,240
FEMA Grant	0	0	0	551	0	0	551
Drug Overdose Prevention Grant	0	0	0	107,431	0	0	107,431
Get Vaccinated Ohio Grant	0	0	0	1,566	0	0	1,566
Integrated Naloxone Access Grant	0	0	0	23,004	0	0	23,004
Coronavirus Response Grant	0	0	0	133,555	0	0	133,555
ARPA Grant	0	0	0	353,386	0	0	353,386
HUB Grant	0	0	0	0	5,470	0	5,470
More 1st Birthdays Grant	0	0	0	0	454,172	0	454,172
Mosquito Control Grant	0	0	0	0	4,363	0	4,363
Moms Quit for Two Grant	0	0	0	0	32,062	0	32,062
<i>Total Restricted</i>	<u>0</u>	<u>251,589</u>	<u>26,364</u>	<u>788,003</u>	<u>496,067</u>	<u>808,053</u>	<u>2,370,076</u>
Committed to							
Contracts	59,822	0	0	0	0	0	59,822
Assigned to							
Encumbrances	14,147	0	0	0	0	0	14,147
2022 Appropriations	911,647	0	0	0	0	0	911,647
<i>Total Assigned</i>	<u>925,794</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>925,794</u>
Unassigned	<u>778,784</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>778,784</u>
<i>Total Fund Balances</i>	<u>\$1,764,400</u>	<u>\$251,589</u>	<u>\$26,364</u>	<u>\$788,003</u>	<u>\$496,067</u>	<u>\$808,053</u>	<u>\$4,134,476</u>

Mahoning County Public Health
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 14 – COVID-19

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

The Health District's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

The 2021 activity includes \$922,966 which was sub-granted to the Youngstown City Health District. The sub-granted amount is reflected as health disbursements in the Federal Grants Special Revenue Fund on the accompanying financial statements.

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE:				
<i>Passed Through Ohio Department of Health:</i>				
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	05010011WA0820 05010011WA0921 05010011WA1022		\$8,295 826,038 207,481
Total U.S. Department of Agriculture				1,041,814
U.S. DEPARTMENT OF THE TREASURY:				
<i>Passed Through Ohio Department of Health:</i>				
Covid-19 Coronavirus Relief Fund	21.019	05010012CT0120 05010012CO0121 05010011RC0121 05010012VN0121 FEMA-4507-PA-OH	174,723 373,163 99,269 20,000	398,412 839,028 99,269 40,000 57,375
<i>Passed Through FEMA:</i>				
<i>Passed Through Ohio Office of Budget and Management:</i>				
<i>Passed Through Mahoning County Commissioners:</i>				
Covid-19 Coronavirus Relief Fund Total Covid-19 Coronavirus Relief Fund	21.019	71700		104,283 667,155 1,538,367
American Recovery	21.027			14,975
Total U.S. Department of the Treasury			667,155	1,553,342
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<i>Passed Through State Department of Aging/ District XI Area on Aging, Inc.:</i>				
Aging Cluster: Title III, Part B Grants for Supportive Services and Senior Centers	93.044	FY 20		1,127
Total AL # 93.044 - Aging Cluster				1,127
<i>Passed Through Ohio Department of Health:</i>				
Public Health Emergency Preparedness	93.069	05010012PH1221 05010012PH1322		122,196 22,016 144,212
Total AL # 93.069				144,212
<i>Passed Through Ohio Department of Health:</i>				
Tuberculosis Prevention and Control Laboratory Program	93.116			14,125
Total AL # 93.069				14,125
<i>Passed Through Ohio Department of Health:</i>				
Health Department Response to Public Health or Healthcare Crises Injury Prevention and Control Research and State and Community Based Programs	93.136	05010014DR0120 05010014DR0221 05010014DR0322		10,671 33,227 721 44,619
Total AL # 93.136				44,619
<i>Passed Through Ohio Department of Health:</i>				
Immunization Cooperative Agreements Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.268	05010012VE0121 05010012GV0321 05010012GV0422	212,284	212,284 25,849 7,496 212,284 245,629
Total AL # 93.268			212,284	245,629
<i>Passed Through Ohio Department of Health:</i>				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	05010012CT0121 05010012EO0121	26,548 16,979	110,825 61,525 43,527 172,350
Total AL # 93.354			43,527	172,350

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
Passed Through Ohio Department of Health:				
State Physical Activity and Nutrition	93.439	7000963		4,500
		05010011CK0220		5,833
		05010012CK0321		728
Total AL # 93.439				11,061
Passed Through Ohio Department of Health:				
Opioid STR	93.788	05010014IN0221		18,068
		05010014IN0322		14,496
Total AL # 93.788				32,564
Passed Through Ohio Department of Health:				
Maternal and Child Health Services Block Grant to States	93.994	05010011MP0420		46,377
		05010011MP0521		39,230
		05010011MP0622		468
		05010011OE0220		17,941
		05010011OE0321		58,709
Total AL # 93.994				162,725
Passed Through National Association of County and City Health Officials:				
Medical Reserve Corps Small Grant Program	93.008			3,602
Total AL # 93.008				3,602
Total U.S. Department of Health and Human Services			255,811	832,014
Total Expenditures of Federal Awards			\$922,966	\$3,427,170

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, 2021**

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, 2021. 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 financial 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The Health District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C – MATCHING REQUIREMENTS

Certain Federal programs require 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.

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

This page intentionally left blank.



88 East Broad 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Mahoning County District Board of Health DBA Mahoning County Public Health, Mahoning County, (the Health District) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Health District's basic financial statements and have issued our report thereon dated September 1, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the Health District.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Health District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes 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.

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

September 1, 2022

OHIO AUDITOR OF STATE KEITH FABER



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

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

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 Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Mahoning County District Board of Health DBA Mahoning County Public Health's (the Health District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Mahoning County District Board of Health DBA Mahoning County Public Health's major federal programs for the year ended December 31, 2021. Mahoning County District Board of Health DBA Mahoning County Public Health's major federal programs are 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 each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

Mahoning County District Board of Health
DBA Mahoning County Public Health
Mahoning County
Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control
Over Compliance Required by the Uniform Guidance
Page 2

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

September 1, 2022

This page intentionally left blank.

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

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

1. SUMMARY OF AUDITOR'S RESULTS

<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)?	No
<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)?	No
<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):	AL # 10.557 – Special Supplemental Nutrition Program for Women, Infants and Children AL # 21.019 – Coronavirus Relief Fund
<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

**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

This page intentionally left blank.

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 9/20/2022

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

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