



Dave Yost • Auditor of State

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Cuyahoga County District Board of Health
Cuyahoga County
5550 Venture Drive
Parma, Ohio 44130

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Cuyahoga County District Board of Health, Cuyahoga County, Ohio, (the District), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Cuyahoga County District Board of Health, Cuyahoga County, Ohio, as of December 31, 2014, and the respective changes in cash financial position and the respective budgetary comparisons for the General Fund, HIV Emergency Relief Project Grants Fund and Healthy Homes/Lead Prevention Program Fund thereof for the year then ended in accordance with the accounting basis described in Note 2.

Accounting Basis

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

Other Matters

Supplemental and Other Information

We audited to opine on the District's financial statements that collectively comprise its basic financial statements. The Federal Awards Expenditures Schedule presents additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and is also not a required part of the financial statements.

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

We applied no procedures to the Management's Discussion & Analysis presented on pages 5-10 of the report, and accordingly, we express no opinion or any other assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 28, 2015, on our consideration of the 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

September 28, 2015

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Cuyahoga County District Board of Health
Cuyahoga County
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

This discussion and analysis of the Cuyahoga County District Board of Health (the District) financial performance provides an overall review of the District's financial activities for the year ended December 31, 2014 within the limitations of the District's cash basis accounting. Readers should also review the basic financial statements and notes to enhance their understanding of the District's financial performance.

Highlights

Key highlights for 2014 are as follows:

- Net position of governmental activities increased \$147,533 or 2 percent from 2013 to 2014.
- The District's general receipts are primarily property taxes and grants.

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 District's cash basis of accounting.

Report Components

The statement of net position and the statement of activities provide information about the cash activities of the District as a whole. Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the District as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the basic 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 District has elected to present its financial statements on cash basis of accounting per Auditor of State Bulletin 2006-002 and GASB Statement No. 34. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the 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.

Cuyahoga County District Board of Health
Cuyahoga County
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Reporting the District as a Whole

The statement of net position and the statement of activities reflect how the District did financially during 2014, within the limitations of cash basis accounting. The statement of net position presents the cash balances of the governmental activities of the 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 District's general receipts.

These statements report the 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 District's financial health. Over time, increases or decreases in the District's cash position is one indicator of whether the District's financial health is improving or deteriorating. When evaluating the District's financial condition, you should also consider other nonfinancial factors as well, such as the District's property tax base, the condition of the District's capital assets and infrastructure, the extent of the District's debt obligations, the reliance on non-local financial resources for operations and the need for continued growth in the major local revenue sources such as property tax and local government support.

In the statement of net position and the statement of activities, the District reports:

All of the District's programs and basic services are reported as governmental activities including administration, environmental public health, prevention & wellness, epidemiology, surveillance and informatics, and capital outlay. Grants and property taxes finance most of these activities. Benefits provided through governmental activities are not necessarily paid for by the people receiving them.

Reporting the District's Most Significant Funds

Fund financial statements provide detailed information about the District's major funds – not the District as a whole. The 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. Most of the District's activities are reported in the governmental funds which focus on how money flows into and out of those funds and the balances left at year end available for spending in future periods.

Governmental Funds. Most of the District's activities are reported in governmental funds. The governmental funds financial statements provide a detailed view of the District's governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the District's programs. The District's significant governmental funds are presented on the financial statements in separate columns. The information for nonmajor funds (funds whose activity or balances are not large enough to warrant separate reporting) is combined and presented in total in a single column. The District's major governmental funds are the General, HIV Emergency Relief Project Grants and Healthy Homes/Lead Prevention Program funds. The programs reported in governmental funds are closely related to those reported in the governmental activities section of the entity-wide statements.

Cuyahoga County District Board of Health
Cuyahoga County
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

The District as a Whole

Table 1 provides a comparison of the District's net position for 2014 compared to 2013 on a cash basis:

TABLE 1
Statement of Net Position

	Governmental Activities	
	2014	2013
Assets		
Equity in Pooled Cash and Cash Equivalents	\$7,335,582	\$7,188,049
 Net Position		
Restricted for:		
Other Purposes	850,923	1,009,395
Unrestricted	6,484,659	6,178,654
Total Net Position	\$7,335,582	\$7,188,049

As mentioned previously, net position of governmental activities increased \$147,533 or 2 percent during 2014. This increase is due primarily to the timing of reimbursement for various grants and the receipt of substantial unclaimed funds in 2013 that carried over into the beginning balance of 2014.

Cuyahoga County District Board of Health

Cuyahoga County

Management's Discussion and Analysis

For the Year Ended December 31, 2014

Unaudited

Table 2 reflects the changes in net position in 2014 and 2013. A comparative analysis of government-wide data has been presented for years 2014 and 2013.

TABLE 2
Changes in Net Position

	Governmental Activities		
	2014	2013	Difference
Receipts			
Program Receipts:			
Charges for Services and Sales	\$4,754,103	\$5,006,980	(\$252,877)
Operating Grants and Contributions	11,487,876	11,910,065	(422,189)
<i>Total Program Receipts</i>	<u>16,241,979</u>	<u>16,917,045</u>	<u>(675,066)</u>
General Receipts:			
Property Taxes	3,351,049	3,282,659	68,390
Grants and Entitlements not Restricted to Specific Programs	992,574	1,056,717	(64,143)
Other	424,692	1,529,694	(1,105,002)
<i>Total General Receipts</i>	<u>4,768,315</u>	<u>5,869,070</u>	<u>(1,100,755)</u>
<i>Total Receipts</i>	<u>21,010,294</u>	<u>22,786,115</u>	<u>(1,775,821)</u>
Disbursements			
Administration	2,010,811	1,885,810	125,001
Environmental Public Health	7,449,000	6,332,628	1,116,372
Prevention & Wellness	9,682,915	10,675,425	(992,510)
Epidemiology, Surveillance and Informatics	1,525,591	1,396,161	129,430
Capital Outlay	194,444	179,361	15,083
<i>Total Disbursements</i>	<u>20,862,761</u>	<u>20,469,385</u>	<u>393,376</u>
Change in Net Position	147,533	2,316,730	(2,169,197)
Net Position, Beginning of Year	<u>7,188,049</u>	<u>4,871,319</u>	<u>2,316,730</u>
Net Position, End of Year	<u>\$7,335,582</u>	<u>\$7,188,049</u>	<u>\$147,533</u>

Program receipts of \$16,241,979 in 2014 and \$16,917,045 in 2013 are primarily comprised of grants, environmental permits, fees and licenses, and charges for immunizations, lead testing, health assessments and health education or promotion and seminars. The decrease of \$675,066 in program receipts is primarily due to the timing of reimbursement for various grants and to the decrease in various program revenues such as lead testing, solid waste fees, other licenses and permits, school health contracts and consultations.

Cuyahoga County District Board of Health

Cuyahoga County

Management's Discussion and Analysis

For the Year Ended December 31, 2014

Unaudited

General receipts represent 22.70 percent of total receipts in 2014 and 25.76 percent of 2013 receipts. Property taxes make up 15.95 and 14.41 percent of total receipts in 2014 and 2013, respectively. The majority of disbursements come from administration, environmental public health and prevention & Wellness disbursements. These three make up 91.76 percent of disbursements in 2014 and 92.30 percent of disbursements in 2013.

Governmental Activities

If you look at the Statement of Activities on page 12, you will see that the first column lists the major services provided by the District. The next column identifies the costs of providing these services. The major program disbursements for governmental activities are for District health programs. The next two columns of the Statement entitled Program Receipts identify amounts paid by people who are directly charged for the service and grants received by the District that must be used to provide a specific service. The Net Receipts (Disbursements) and Changes in Net Position 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 taxpayers. These net costs are paid from the general receipts which are presented at the bottom of the Statement.

TABLE 3
Governmental Activities

	<u>Total Cost of Services 2014</u>	<u>Net Cost of Services 2014</u>	<u>Total Cost of Services 2013</u>	<u>Net Cost of Services 2013</u>
Administration	\$2,010,811	\$2,010,811	\$1,885,810	\$1,880,810
Environmental Public Health	7,449,000	637,894	6,332,628	(121,126)
Prevention & Wellness	9,682,915	1,452,338	10,675,425	1,422,481
Epidemiology, Surveillance and Informatics	1,525,591	325,295	1,396,161	190,814
Capital Outlay	194,444	194,444	179,361	179,361
<i>Total</i>	<u>20,862,761</u>	<u>4,620,782</u>	<u>20,469,385</u>	<u>3,552,340</u>

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. Only twenty two percent of the district's costs are supported through property taxes, unrestricted grants and other general receipts.

Cuyahoga County District Board of Health
Cuyahoga County
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

The District's Funds

Total governmental funds had receipts of \$21,010,294, and disbursements of \$20,862,761, for 2014 and receipts of \$22,786,115, and disbursements of \$20,469,385 for 2013. From 2013 to 2014, the fund balance of the general fund increased \$856,444 as a result of the various grants picking up additional salaries and the receipt of the unclaimed funds in 2013 that carried over into 2014.

General Fund Budgeting Highlights

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

General fund original receipts were budgeted at \$9,244,042 and final receipts were budgeted at \$9,082,723 while actual receipts were \$9,532,475 for 2014. Original disbursements and other financing uses were budgeted at \$10,166,804, and final disbursements and other financing uses were budgeted at \$9,468,216 while actual disbursements and other financing uses were \$8,676,031 for 2014. Actual receipts were higher than the final budgeted receipts mainly due to increases in fines, licenses and permits, gifts and contributions and other receipts. Actual disbursements were lower than final budgeted disbursements due to less expenditure than planned, namely environmental public health, prevention & Wellness, Epidemiology, Surveillance and Informatics and capital outlay.

Debt and Capital Assets

The District currently has no outstanding debt. The District has chosen not to present capital assets as part of its financial statements. The District does, however, track their capital assets even though they are not presented.

Current Issues

The challenge for all governments is to provide quality services to the public while staying within the restrictions imposed by limited, and in some cases shrinking, funding.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the District's finances and to reflect the District's accountability for the monies it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Judy Wirsching, Chief Financial Officer, Cuyahoga County District Board of Health, 5550 Venture Drive, Parma, Ohio 44130.

Cuyahoga County District Board of Health
Cuyahoga County
Statement of Net Position - Cash Basis
December 31, 2014

	<u>Governmental Activities</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>\$7,335,582</u>
Net Position	
Restricted for:	
Other Purposes	\$850,923
Unrestricted	<u>6,484,659</u>
<i>Total Net Position</i>	<u>\$7,335,582</u>

See accompanying notes to the basic financial statements

Cuyahoga County District Board of Health
Cuyahoga County
Statement of Activities - Cash Basis
For the Year Ended December 31, 2014

	Program Receipts			Net Receipts (Disbursements) and Changes in Net Position
	Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Administration	\$2,010,811	\$0	\$0	(\$2,010,811)
Environmental Public Health	7,449,000	3,806,407	3,004,699	(637,894)
Prevention & Wellness	9,682,915	947,696	7,282,881	(1,452,338)
Epidemiology, Surveillance and Informatics	1,525,591	0	1,200,296	(325,295)
Capital Outlay	194,444	0	0	(194,444)
<i>Total Governmental Activities</i>	<u>\$20,862,761</u>	<u>\$4,754,103</u>	<u>\$11,487,876</u>	<u>(\$4,620,782)</u>
		General Receipts		
		Property Taxes Levied for General Health District Purposes		3,351,049
		Grants and Entitlements not Restricted to Specific Programs		992,574
		Other		424,692
		<i>Total General Receipts</i>		<u>4,768,315</u>
		Change in Net Position		147,533
		<i>Net Position, Beginning of Year</i>		<u>7,188,049</u>
		<i>Net Position, End of Year</i>		<u><u>\$7,335,582</u></u>

See accompanying notes to the basic financial statements

Cuyahoga County District Board of Health
Cuyahoga County
 Statement of Cash Basis Assets and Fund Balances
 Governmental Funds
 December 31, 2014

	<u>General</u>	<u>HIV Emergency Relief Project Grants</u>	<u>Healthy Homes/ Lead Prevention Program</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets					
Equity in Pooled Cash and Cash Equivalents	<u>\$8,411,341</u>	<u>(\$1,025,071)</u>	<u>(\$421,506)</u>	<u>\$370,818</u>	<u>\$7,335,582</u>
Fund Balances					
Restricted	\$0	\$0	\$0	\$850,923	\$850,923
Unassigned (Deficit)	<u>8,411,341</u>	<u>(1,025,071)</u>	<u>(421,506)</u>	<u>(480,105)</u>	<u>6,484,659</u>
Total Fund Balances	<u>\$8,411,341</u>	<u>(\$1,025,071)</u>	<u>(\$421,506)</u>	<u>\$370,818</u>	<u>\$7,335,582</u>

See accompanying notes to the basic financial statements.

Cuyahoga County District Board of Health
Cuyahoga County
Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances
Governmental Funds
For the Year Ended December 31, 2014

	General	HIV Emergency Relief Project Grants	Healthy Homes/ Lead Prevention Program	Other Governmental Funds	Total Governmental Funds
Receipts					
Property Taxes	\$3,351,049	\$0	\$0	\$0	\$3,351,049
Intergovernmental	992,574	3,483,905	2,660,302	5,291,514	12,457,227
Fines, Licenses and Permits	3,623,349	0	0	0	3,623,349
Charges for Services	1,088,656	0	0	42,098	1,130,754
Gifts and Contributions	23,223	0	0	0	23,223
Other	453,624	0	0	0	424,692
<i>Total Receipts</i>	<u>9,532,475</u>	<u>3,483,905</u>	<u>2,660,302</u>	<u>5,333,612</u>	<u>21,010,294</u>
Disbursements					
Administration	2,010,811	0	0	0	2,010,811
Environmental Public Health	3,999,197	0	3,123,851	325,952	7,449,000
Prevention & Wellness	2,242,643	3,582,218	0	3,858,054	9,682,915
Epidemiology, Surveillance and Informatics	251,475	0	0	1,274,116	1,525,591
Capital Outlay	91,497	17,081	76	85,790	194,444
<i>Total Disbursements</i>	<u>8,595,623</u>	<u>3,599,299</u>	<u>3,123,927</u>	<u>5,543,912</u>	<u>20,862,761</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>936,852</u>	<u>(115,394)</u>	<u>(463,625)</u>	<u>(210,300)</u>	<u>147,533</u>
Other Financing Sources (Uses)					
Transfers In	0	0	35,492	44,916	80,408
Transfers Out	(80,408)	0	0	0	(80,408)
<i>Total Other Financing Sources (Uses)</i>	<u>(80,408)</u>	<u>0</u>	<u>35,492</u>	<u>44,916</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	856,444	(115,394)	(428,133)	(165,384)	147,533
<i>Fund Balance (Deficit), Beginning of Year</i>	<u>7,554,897</u>	<u>(909,677)</u>	<u>6,627</u>	<u>536,202</u>	<u>7,188,049</u>
<i>Fund Balance (Deficit), End of Year</i>	<u><u>\$8,411,341</u></u>	<u><u>(\$1,025,071)</u></u>	<u><u>(\$421,506)</u></u>	<u><u>\$370,818</u></u>	<u><u>\$7,335,582</u></u>

See accompanying notes to the basic financial statements.

Cuyahoga County District Board of Health
Cuyahoga County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
General Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Property Taxes	\$3,282,659	\$3,351,047	\$3,351,049	\$2
Intergovernmental	998,375	1,079,875	992,574	(87,301)
Fines, Licenses and Permits	3,021,335	3,059,125	3,623,349	564,224
Charges for Services	1,753,423	1,348,913	1,088,656	(260,257)
Gifts and Contributions	0	0	23,223	23,223
Other	188,250	243,763	453,624	209,861
<i>Total Receipts</i>	<u>9,244,042</u>	<u>9,082,723</u>	<u>9,532,475</u>	<u>449,752</u>
Disbursements				
Administration	1,849,700	1,988,930	2,010,811	(21,881)
Environmental Public Health	4,541,068	4,405,391	3,999,197	406,194
Prevention & Wellness	3,233,314	2,444,661	2,242,643	202,018
Epidemiology, Surveillance and Informatics	394,912	357,673	251,475	106,198
Capital Outlay	86,815	197,266	91,497	105,769
<i>Total Disbursements</i>	<u>10,105,809</u>	<u>9,393,921</u>	<u>8,595,623</u>	<u>798,298</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(861,767)</u>	<u>(311,198)</u>	<u>936,852</u>	<u>1,248,050</u>
Other Financing Sources (Uses)				
Transfers Out	(60,995)	(74,295)	(80,408)	(6,113)
<i>Total Other Financing Sources (Uses)</i>	<u>(60,995)</u>	<u>(74,295)</u>	<u>(80,408)</u>	<u>(6,113)</u>
<i>Net Change in Fund Balances</i>	(922,762)	(385,493)	856,444	1,241,937
Prior Year Encumbrances Appropriated	0	0	0	0
<i>Fund Balance, Beginning of Year</i>	<u>7,554,897</u>	<u>7,554,897</u>	<u>7,554,897</u>	<u>0</u>
<i>Fund Balance, End of Year</i>	<u><u>\$6,632,135</u></u>	<u><u>\$7,169,404</u></u>	<u><u>\$8,411,341</u></u>	<u><u>\$1,241,937</u></u>

See accompanying notes to the basic financial statements

Cuyahoga County District Board of Health
Cuyahoga County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
HIV Emergency Relief Project Grants Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Intergovernmental	\$3,635,680	\$7,089,488	\$3,483,905	(\$3,605,583)
Other	0	0	0	0
<i>Total Receipts</i>	<u>3,635,680</u>	<u>7,089,488</u>	<u>3,483,905</u>	<u>(3,605,583)</u>
Disbursements				
Prevention & Wellness	2,711,391	6,150,960	3,582,218	2,568,742
Capital Outlay	14,612	28,851	17,081	11,770
<i>Total Disbursements</i>	<u>2,726,003</u>	<u>6,179,811</u>	<u>3,599,299</u>	<u>2,580,512</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>909,677</u>	<u>909,677</u>	<u>(115,394)</u>	<u>(1,025,071)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	909,677	909,677	(115,394)	(1,025,071)
<i>Fund Balance (Deficit), Beginning of Year</i>	<u>(909,677)</u>	<u>(909,677)</u>	<u>(909,677)</u>	<u>0</u>
<i>Fund Balance (Deficit), End of Year</i>	<u><u>(\$0)</u></u>	<u><u>(\$0)</u></u>	<u><u>(\$1,025,071)</u></u>	<u><u>(\$1,025,071)</u></u>

See accompanying notes to the basic financial statements

Cuyahoga County District Board of Health
Cuyahoga County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Healthy Homes/Lead Prevention Program Grants Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Receipts				
Intergovernmental	\$4,201,454	\$4,201,363	\$2,660,302	(\$1,541,061)
Other	0	0	0	0
<i>Total Receipts</i>	<u>4,201,454</u>	<u>4,201,363</u>	<u>2,660,302</u>	<u>(1,541,061)</u>
Disbursements				
Environmental Public Health	4,276,568	4,278,563	3,123,851	1,154,712
Capital Outlay	4,034	1,948	76	1,872
<i>Total Disbursements</i>	<u>4,280,602</u>	<u>4,280,511</u>	<u>3,123,927</u>	<u>1,156,584</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(79,148)</u>	<u>(79,148)</u>	<u>(463,625)</u>	<u>(384,477)</u>
Other Financing Sources (Uses)				
Transfers In	72,521	72,521	35,492	(37,029)
<i>Total Other Financing Sources (Uses)</i>	<u>72,521</u>	<u>72,521</u>	<u>35,492</u>	<u>(37,029)</u>
<i>Net Change in Fund Balances</i>	(6,627)	(6,627)	(428,133)	(421,506)
<i>Fund Balance (Deficit), Beginning of Year</i>	<u>6,627</u>	<u>6,627</u>	<u>6,627</u>	<u>0</u>
<i>Fund Balance (Deficit), End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>(\$421,506)</u></u>	<u><u>(\$421,506)</u></u>

See accompanying notes to the basic financial statements

Cuyahoga County District Board of Health
Cuyahoga County
Statement of Fiduciary Net Position - Cash Basis
Agency Fund
December 31, 2014

	<u>Agency</u>
Assets	
Cash and Cash Equivalents in Segregated Accounts	<u>\$22,900</u>
Liabilities	
Deposits Held Due to Others	<u>\$22,900</u>

See accompanying notes to the basic financial statements.

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 1 – Description of the District and Reporting Entity

The Cuyahoga County District Board of Health, Cuyahoga County, Ohio (the 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. The District (general health) administers and enforces, within its jurisdiction, all public health and sanitation laws of the State of Ohio. The District provides public health services for the prevention or restriction of disease. In addition to the required programs, the District adopts regulations and provides programs to enable residents of the District to live in a healthy and environmentally safe community. The District is comprised of 36 cities, 19 villages and two townships within Cuyahoga County representing over 850,000 residents. The five-member Board of Trustees is appointed by the District Advisory Council which consists of the President of the Board of County Commissioners, the chief executive of each municipal corporation not constituting a city health district and the chairman of the board of trustees of each township. The Board appoints a Health Commissioner and can hire and fix compensation of employees. The District is dependent upon the County to provide facilities and legal counsel and act as custodian for its funds. The budget is approved by the District which is responsible for fiscal management through its authority to enter into contracts and prepare financial reports. The District is not part of the reporting entity of the County of Cuyahoga.

Component units are legally separate organizations for which the District is financially accountable. The District is financially accountable for an organization if the Board of Trustees appoints a voting majority of the organization's governing board and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organization's resources; the District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the District is obligated for the debt of the organization. The District is also financially accountable for any organizations for which the District approves the budget, the issuance of debt or the levying of taxes. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the District, are accessible to the District and are significant in amount to the District. The District has no component units.

The District participates in the Public Entities Pool of Ohio (PEP), a public entity risk pool. This organization is presented in Note 8 to the basic financial statements.

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

Note 2 – Summary of Significant Accounting Policies

As discussed further in Note 2.C, 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 District's accounting policies.

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

A. Basis of Presentation

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

Government-Wide Financial Statements

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

The statement of net position presents the cash balances of the governmental activities of the District at year end. The statement of activities compares disbursements with program receipts for each of the 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 District is responsible. 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, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing on a cash basis or draws from the District's general receipts.

Fund Financial Statements

During the year, the District segregates transactions related to certain District functions or activities in separate funds to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the 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. Non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

B. Fund Accounting

The District uses fund accounting to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Funds are used to segregate resources that are restricted as to use. The funds of the District are divided into two categories, governmental and fiduciary.

Cuyahoga County District Board of Health
Cuyahoga County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Governmental Funds

Governmental funds are financed primarily from taxes, intergovernmental receipts (e.g. grants), and other nonexchange transactions. Monies are assigned to the various governmental funds according to the purposes for which they may or must be used. The following are the District's major governmental funds:

General Fund - The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Ohio.

HIV Emergency Relief Project Grants Fund - This fund receives federal grant money to provides HIV- related services to those living with HIV who do not have sufficient health care coverage or financial resources for coping with HIV disease. Program goals include reducing new HIV infections, increasing access to care and improving health outcomes for people living with HIV, and reducing HIV-related health disparities and health inequities. Program services include core medical as well as support services.

Healthy Homes/Lead Prevention Program – This program investigates the relationship between housing conditions and the respiratory health of occupants living in at risk housing. Public health sanitarians conduct healthy homes investigations for income qualifying residents in homes of infants and seniors at risk for respiratory disease (including asthma). Interventions are conducted through a grant with U.S. Department of Housing & Urban Development.

The other governmental funds of the District account for the proceeds of all other grants whose uses are restricted to expenditures for specific health related purposes.

Fiduciary Funds

The fiduciary funds category is split into four classifications: pension trust funds, investments trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the District under a trust agreement for individuals, private organizations, or other governments and are not available to support the District's own programs. The District has no trust funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The District's agency funds accounts for: Employee Benefits - Deposits held for an employee flexible benefit account, and for deposits held from payroll deductions to cover the portion of the Health Insurance premiums that are paid by the CCBH employees. In addition, the Lead Abatement fund accounts for deposits held as matching funds to be used toward the total construction costs relative to lead hazard control interventions. Funds are paid by homeowners and released to contractor upon completion of remediation.

Cuyahoga County District Board of Health
Cuyahoga County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

C. Basis of Accounting

The District's financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the 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 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 liabilities and the related expenses) are not recorded in these financial statements.

D. Budgetary Process

All funds, except agency 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 district may appropriate. The appropriations resolution is the District Board's authorization to spend resources and sets limits on cash disbursements plus encumbrances at the level of control set by statute. The legal level of control has been established at the object level for all funds. The County Budget Commission must also approve the annual appropriation measure. Grant funds are appropriated one time and the appropriations carryover from year to year until the grant is closed. For the general fund, unencumbered appropriations lapse at year-end.

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

ORC Section 3709.28 establishes budgetary requirements for the District, which are similar to ORC Chapter 5705 budgetary requirements. On or about the first Monday of April the 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 District Board 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 submitted to the County Budget Commission when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the changes to the grant awards in effect at the time final appropriations were passed by the District Board.

Cuyahoga County District Board of Health
Cuyahoga County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

E. Cash and Investments

As required by Ohio Revised Code, the County Treasurer is custodian for the District's cash. The District's assets, except cash held in a segregated account, are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount. Individual fund integrity is maintained through the District's records. Deposits and investments disclosures for the County as a whole may be obtained from the County.

The District has a segregated bank account for monies held separate from the County's central bank account. This amount is presented as "cash and cash equivalents in segregated accounts" since it is not required to be deposited into the County treasury.

F. 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.

G. Inventory and Prepaid Items

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

H. 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.

I. 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 District's cash basis of accounting.

J. Employer Contributions to Cost-Sharing Pension Plans

The District recognizes the disbursement for their 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 postretirement health care benefits.

Cuyahoga County District Board of Health
Cuyahoga County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

K. Long- Term Obligations

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

L. Net Position

Net position are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The government-wide statement of net position reports \$850,923 of restricted net assets, none of which is restricted by enabling legislation. Net assets restricted for other purposes include resources restricted for special District programs. The District's policy is to first apply restricted resources when an obligation is incurred for purposes for which both restricted and unrestricted net assets are available.

M. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the 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. The District did not have any nonspendable fund balances.

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 District. Those committed amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the District, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. The District did not have any committed fund balances.

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Assigned- Amounts in the assigned fund balance classification are intended to be used by the 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 District or a District official delegated that authority by resolution, or by State Statute. The District did not have any assigned fund balances.

Unassigned- Unassigned fund balance is the residual classification for the general fund and include amount not contained in the other classifications (restricted, committed, and or assigned). In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amount 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.

The District Fund balance is classified as restricted or unassigned based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the government funds.

N. Interfund Transactions

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 – Change in Accounting Principle and Restatement of Net Position/Fund Equity

In 2014, the Health District implemented the following Governmental Accounting Standards Board (GASB) Statements:

GASB Statement No. 69, Government Combinations and Disposals of Government Operations, establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term government combinations include a variety of transactions referred to as mergers, acquisitions, and transfers of operations. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2013 and have been implemented by the Health District. The implementation of this Statement did not result in any change in the Health District's 2014 financial statements.

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

GASB Statement No. 70, Accounting and Financial Reporting for Non-exchange Financial Guarantees, requires a government that extends a non-exchange financial guarantee to recognize a liability when qualitative factors and historical data, if any, indicate that it is more likely than not that the government will be required to make a payment on the guarantee. This Statement requires a government that has issued an obligation guaranteed in a non-exchange transaction to recognize revenue to the extent of the reduction in its guaranteed liabilities. This Statement also requires a government that is required to repay a guarantor for making a payment on a guaranteed obligation or legally assuming the guaranteed obligation to continue to recognize a liability until legally released as an obligor. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2013 and have been implemented by the Health District. The implementation of this Statement did not result in any change in the Health District's 2014 financial statements.

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, Healthy Homes/Lead Prevention Program and HIV Emergency Relief Project Grants special revenue funds are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget.

Note 5 – Accountability

Fund balances at December 31, 2014, included the following individual fund deficits:

Major Funds:

HIV Emergency Relief Project Grants	1,025,071
Healthy Homes/Lead Prevention Program	421,506

Non-Major Funds:

Family Planning Services	13,178
Dental Sealant	15,315
Teen Pregnancy Prevention	42,967
Advancing Health Impact Assessment	30,096
Options Regional Referral	6,039
Starting Point	24,331
Injury Prevention	103,240
Public Health Infrastructure	39,572
West Nile Virus	55,400
Watershed Program	3,500
Newborn Home Visiting	142,549
National Children's Study	3,918

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

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 6 – Deposits and Investments

As required by Ohio Revised Code, the Cuyahoga County Office of the Fiscal Officer is the fiscal agent of the District. The District's cash pool, used by all funds, is deposited with the Cuyahoga County Treasurer. The cash pool is commingled with Cuyahoga County's cash and investment pool and is not identifiable as to demand deposits or investments. All collections are remitted to the Cuyahoga County Treasurer for deposit and all disbursements are made by warrants prepared by the Cuyahoga County Office of the Fiscal Officer drawn on deposits held in the name of Cuyahoga County. Deposits and deposit risk and investments and investment risk are presented in the December 31, 2014 Cuyahoga County Comprehensive Annual Financial Report. The fund balances are expressed in cash equivalents. Cash equivalents are available for immediate expenditure or liquid investments which are immediately marketable, have negligible credit risk, and mature within three months. The carrying amount of cash on deposit with the Cuyahoga County Treasurer at December 31, 2014 was \$7,334,840. The District also had fully collateralized immunization and flexible benefit checking accounts with year-end balances of \$100 and \$22,900, respectively, and petty cash of \$642.

Note 7 – Property Taxes

The cities, villages and townships that receive services from the District, contribute to the operations of the District. The County Office of the Fiscal Officer assesses each subdivision their share of the operating cost, which is calculated by the District and received through property tax collections. When the County Office of the Fiscal Officer disburses property tax to the subdivision, the appropriate deduction is made on the subdivision settlement and transmitted to the District.

Note 8 – Risk Management

The 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. The District is a member of the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. The Pool provides property and casualty coverage for its members. York Risk Pooling Services, Inc. (YORK) functions as administrator of PEP and provides underwriting, claims loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by YORK. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

The Pool's membership increased from 475 members in 2013 to 488 members in 2014.

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earning at December 31, 2014 and 2013:

	2014	2013
Assets	\$35,402,177	\$34,411,883
Liabilities	(12,363,257)	(12,760,194)
Net Position	\$23,038,920	\$21,651,689

The casualty Coverage assets and retained earning above include approximately \$10.8 million of unpaid claims to be billed to approximately 488 member governments in the future, as of December 31, 2014. PEP will collect these amounts in future annual contributions billings when PEP's related liabilities are due for payment. The District's share of unpaid claims collectible in future years is approximately \$85,818. This payable includes the subsequent year's contribution due if the District terminates participation.

The Pool uses reinsurance and excess risk-sharing arrangements to reduce its exposure to loss. These agreements permit recovery of a portion of its claims from reinsurers and a risk-sharing pool; however, they do not discharge the Pool's primary liability for such payments. The Pool is a member of American Public Entity Excess Pool (APEEP), which is also administered by York Risk Pooling Services, Inc. (YORK). APEEP provides the Pool with an excess risk-sharing program. Under this arrangement, the Pool retains insured risks up to an amount specified in the contracts. (At December 31, 2014 the Pool retained \$350,000 for casualty claims and \$100,000 for property claims). The Board of Directors and YORK periodically review the financial strength of the Pool and other market conditions to determine the appropriate level of risk the Pool will retain.

Year	Contributions to PEP
2011	24,570
2012	26,015
2013	41,991
2014	42,909

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 9- Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Plan Description - The Cuyahoga County District Board of Health participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional pension plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional pension and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy 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 statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units. Member contribution rates, as set in the Ohio Revised Code, are not to exceed 10 percent. For the year ended December 31, 2014, members in state and local classifications contributed 10.0 percent of covered payroll.

The District's contribution rate for 2014 was 14.0 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The District's contribution allocated to health care for members in the traditional plan and Combined Plan was 2.0 percent during calendar year 2014. Employer contribution rates are actuarially determined.

The District's required contributions for pension obligations (excluding post-employment benefits) for the years ended December 31, 2014, 2013, and 2012, were \$946,835, \$1,061,317 and \$885,865, respectively. The full amount has been contributed for 2014, 2013, and 2012.

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 10- Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – 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 plan for qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age-and-service retirees under the traditional and combined plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible benefit recipients. Authority to establish and amend health care coverage is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained 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 post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of post-retirement health care. Active member contributions do not fund the OPEB Plan.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, State and local employers contributed at a rate of 14.0 percent of covered payroll. The Ohio Revised Code currently limits the employer contribution to rate not to exceed 14 percent of covered payroll for state and local employer.

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The portion of employer contributions allocated to health care for members in the traditional plan and Combined Plan was 2.0 percent during calendar year 2014.

Cuyahoga County District Board of Health
Cuyahoga County

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

The OPERS Board of Trustees is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active member do not make contributions to the post- employment health care plan.

The District's contributions allocated to fund postemployment benefits for 2014, 2013 and 2012 were \$157,732, \$81,605 and \$354,321, respectively. The full amount has been contributed for 2014, 2013, and 2012.

Changes to the health care plan were adopted by the OPERS board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

Note 11 – Operating Lease

The District entered into an operating lease with MailFinance, Inc. in April 2014, for the purpose of leasing a mailing system for 63 months. This is a non-cancelable lease that is paid annually. The District paid total rental cost of \$664 in 2014.

Note 12 – Fund Balances

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

	<u>General</u>	<u>HIV Emergency Relief Project Grants</u>	<u>Healthy Homes/ Lead Prevention Program</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balances					
Restricted	\$0	\$0	\$0	\$850,923	\$850,923
Unassigned (Deficit)	<u>8,411,341</u>	<u>(1,025,071)</u>	<u>(421,506)</u>	<u>(480,105)</u>	<u>6,484,659</u>
Total Fund Balances	<u><u>\$8,411,341</u></u>	<u><u>(\$1,025,071)</u></u>	<u><u>(\$421,506)</u></u>	<u><u>\$370,818</u></u>	<u><u>\$7,335,582</u></u>

Cuyahoga County District Board of Health
Cuyahoga County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 13 - Interfund Transfers

Interfund transfers for the year ended December 31, 2014, consisted of the following:

Transfers To	Transfers from General
<i>Major Funds:</i>	
Healthy Homes/Lead Prevention	\$35,492
<i>Major Funds Subtotal</i>	<i>\$35,492</i>
 <i>Nonmajor Governmental Funds:</i>	
Public Health Infrastructure	\$42,892
Family Planning Services	2,024
<i>Nonmajor Governmental Funds Subtotal</i>	<i>\$44,916</i>
 Total	\$80,408

The transfers from the general fund to the major funds for \$35,492 and to the non-major special revenue funds for \$44,916 were made to support programs and projects in those funds.

CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
 CUYAHOGA COUNTY
FEDERAL AWARDS EXPENDITURE SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2014

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY NUMBER</u>	<u>EXPENDITURES</u>
U.S. Department of Health and Human Services			
<i>Direct</i>			
Food and Drug Administration Research Grants			
12/13 Innovative Retail Food Defense	93.103	1R18FD004584-01	1,062
12/13 ESSQIR - Surveillance and Quality Improvement Reporting	93.103	1U18FD004724-01	28,055
12/13 FDA Standards	93.103	1U18FD004683-01	<u>91,652</u>
Total Food and Drug Administration Research Grants			120,769
HIV Emergency Relief Project Grants			
13/14 HIV Emergency Relief Project Grants	93.914	H89HA23812	1,374,355
14/15 HIV Emergency Relief Project Grants	93.914	H89HA23812	<u>2,224,945</u>
Total HIV Emergency Relief Project Grants			3,599,300
2014/2015 Racial and Ethnic Approaches to Community Health	93.738	1U58DP005851-01	20,602
<i>Passed Through the State Department of Health:</i>			
Breast & Cervical Cancer Project			
13/14 Breast & Cervical Cancer Project	93.283	01810014BC0714	141,741
14/15 Breast & Cervical Cancer Project	93.919	01810014BC0815	<u>117,142</u>
Total Breast & Cervical Cancer Project			258,883
Immunization Action Plan			
2013 Immunization Action Plan	93.268	01810012IM0613	33,667
2014 Immunization Action Plan	93.268	01810012IM0714	<u>330,508</u>
Total Immunization Action Plan			364,175
Maternal and Child Health Services Block Grant			
13/14 OPTIONS Regional Referral	93.994	01810011DO0714	4,269
13/14 Child Family Health Services Program	93.994	01810011MC0714	527,343
14/15 Child Family Health Services Program	93.994	01810011MC0815	<u>198,412</u>
Total Maternal and Child Health Services Block Grant			730,024
OPTIONS Regional Referral			
13/14 OPTIONS Regional Referral	93.236	01810011DO0714	<u>16,008</u>
Total OPTIONS Regional Referral			16,008
Personal Responsibility Education Program			
13/14 Personal Responsibility Education Program	93.092	01810011PR0314	125,301
14/15 Personal Responsibility Education Program	93.092	01810011PR0415	<u>63,801</u>
Total Personal Responsibility Education Program			189,102
Preventive Health and Health Services Block Grant			
2013 Creating Healthy Communities	93.991	01810014CC0413	14,330
2014 Creating Healthy Communities	93.991	01810014CC0514	117,539
2014 Injury Prevention	93.991	01810014IP0414	<u>73,134</u>
Total Preventive Health and Health Services Block Grant			205,003
Family Planning Services			
13/14 Reproductive Health and Wellness	93.217	01810011HW0114	56,768
14/15 Reproductive Health and Wellness	93.217	01810011HW0215	<u>86,520</u>
Total Family Planning Services			143,288
Public Health Emergency Preparedness			
13/14 Public Health Emergency Preparedness	93.074	01810012PH0514	565,794
14/15 Public Health Emergency Preparedness	93.074	01810012PH0615	<u>318,492</u>
Total Public Health Emergency Preparedness			884,286
<i>Passed Through the Cleveland Department of Public Health</i>			
Public Health Emergency Preparedness (CRI)			
13/14 Cities Readiness Initiative (CRI)	93.074	N/A	287,357
14/15 Cities Readiness Initiative (CRI)	93.074	N/A	<u>87,029</u>
Total Public Health Emergency Preparedness (CRI)			374,386
<i>Passed Through the National Association of County and City Health Officials</i>			
NACCHO Medical Reserve Corps			
2011 NACCHO Medical Reserve Corps	93.008	5MRCSG101005-02	1,500
2014 NACCHO Medical Reserve Corps	93.008	5MRCSG101005-03	<u>3,500</u>
Total NACCHO Medical Reserve Corps			5,000
Total U.S. Department of Health and Human Services			6,910,826

CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
 CUYAHOGA COUNTY
FEDERAL AWARDS EXPENDITURE SCHEDULE (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2014

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY NUMBER</u>	<u>EXPENDITURES</u>
U.S. Department of Housing and Urban Development			
<i>Direct</i>			
12/15 Lead-Based Paint Hazard Control In Housing	14.900	N/A	1,092,270 <u>1,092,270</u>
2011/2014 Lead Hazard Reduction	14.905	N/A	1,996,165 <u>1,996,165</u>
Total U.S. Department of Housing and Urban Development			3,088,435
U.S. Environmental Protection Agency			
<i>Passed Through the State Environmental Protection Agency</i>			
11/13 Porter Creek	66.469	GL00E00624	81,849 <u>81,849</u>
<i>Passed Through the State Department of Health</i>			
2014 Bathing Beaches	66.472	CU00E52604-0	21,317 <u>21,317</u>
2014 School Environmental Health	66.953	PREV-31115-04T	5,961 <u>5,961</u>
Total U.S. Environmental Protection Agency			109,127
U.S. Department of Transportation			
<i>Passed through the State Department of Transportation</i>			
<i>Safe Routes to School</i>			
12/13 Safe Routes to School (East Cleveland)	20.205	25240	2,365
13/14 Safe Routes to School (East Cleveland)	20.205	25994	13,054
13/14 Safe Routes to School (Brooklyn)	20.205	25993	18,701
13/14 Safe Routes to School (S Euclid/Lyndhurst)	20.205	25992	18,617
14/15 Safe Routes to School (East Cleveland)	20.205	26643	2,093
14/15 Safe Routes to School (Brooklyn)	20.205	26645	1,777
14/15 Safe Routes to School (S Euclid/Lyndhurst)	20.205	26644	1,810 <u>1,810</u>
Total Safe Routes to School			58,417
Total U.S. Department of Transportation			58,417
TOTAL FEDERAL AWARDS EXPENDITURE			<u><u>\$10,166,805</u></u>

The accompanying notes are an integral part of this schedule.

Cuyahoga County District Board of Health
Cuyahoga County

*Notes to the Federal Awards Expenditures Schedule
For the Year Ended December 31, 2014*

Note 1 – Significant Accounting Policies

The accompanying Federal Awards Expenditures Schedule (the Schedule) summarizes activity of the District’s federal award programs. The schedule has been prepared on the cash basis of accounting.

Note 2 – Federal Grants Commingled with State Grants

Cash receipts from the U.S. Department of Health and Human Services are commingled with State grants for the Breast and Cervical Cancer Project, OPTIONS Regional Referral and the Child and Family Health Services Program. The District has determined the percentage of federal dollars which constitutes the overall grant awards. The District has applied these percentages to the Schedule to reflect the federal portion of expenditures disbursed during the fiscal period.

Note 3 – Matching Requirements

Certain Federal programs require the District to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The District has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

Note 4 – Subrecipients

Of the federal expenditures presented in the schedule, the District provided federal awards to sub-recipients as follows:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
ESSQIR-Surveillance and Qlty. Improvement	93.103	\$9,114
HIV Emergency Relief Project Grants	93.914	3,103,203
Immunization Action Plan	93.268	115,517
Child and Family Health Services	93.994	649,357
Personal Responsibility Education	93.092	85,907
Creating Healthy Communities	93.991	43,504
Injury Prevention	93.991	10,919
Reproductive Health and Wellness	93.217	47,845
Public Health Emergency Preparedness	93.074	273,278
Public Health Emergency Preparedness (CRI)	93.074	171,151
Lead- Based Paint Hazard Control in Housing	14.900	816,519
HUD Lead Hazard Reduction	14.905	1,757,020
Porter Creek	66.469	67,674
Safe Routes to School	20.205	28,232
 Total Amount Provided to Subrecipients:		 <u><u>\$7,179,240</u></u>

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

Cuyahoga County District Board of Health
Cuyahoga County
5550 Venture Drive
Parma, Ohio 44130

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Cuyahoga County District Board of Health, Cuyahoga County, Ohio, (the District) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated September 28, 2015, wherein we noted the District uses a special purpose framework other than generally accepted accounting principles.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the District's internal control. Accordingly, we have not opined on it.

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

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

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

September 28, 2015



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Cuyahoga County District Board of Health
Cuyahoga County
5550 Venture Drive
Parma, Ohio 44130

To the Board of Trustees:

Report on Compliance for Each Major Federal Program

We have audited the Cuyahoga County District Board of Health's (the District) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the Cuyahoga County District Board of Health's major federal programs for the year ended December 31, 2014. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the District's major federal programs.

Management's Responsibility

The District's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the District's compliance for each of the District's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the Cuyahoga County District Board of Health complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control Over Compliance

The District's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the District's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the District's internal control over compliance.

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

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

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

September 28, 2015

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014**

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 control weaknesses 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 internal control weaknesses 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 § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Maternal and Child Health Services Block Grant, CFDA #93.994 Lead-Based Paint Hazard Control In Housing, CFDA #14.900 Public Health Emergency Preparedness, CFDA #93.074
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

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CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH

CUYAHOGA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 13, 2015**