



**Auditor of State
Betty Montgomery**

**MAHONING DISTRICT BOARD OF HEALTH
MAHONING COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Mahoning District Board of Health
Mahoning County
50 Westchester Dr.
Youngstown, OH 44515

To Members of the Board:

We have audited the accompanying financial statements of Mahoning District Board of Health, Mahoning County (the "District") as of and for the year ended December 31, 2003. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the District prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Mahoning District Board of Health, Mahoning County as of December 31, 2003, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2004 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying federal awards expenditures schedule is presented for additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. We subjected this information to the auditing procedures applied in the audit of the financial statements. In our opinion, it is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, the Board and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

October 28, 2004

**MAHONING DISTRICT BOARD OF HEALTH
MAHONING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Governmental Fund Types		Fiduciary Funds	Totals (Memorandum Only)
	General	Special Revenue	Agency	
Cash Receipts:				
Federal awards	\$108,140	\$540,467		\$648,607
State awards		499,654		499,654
Other Intergovernmental	786,737			786,737
Levies-Taxes		208,278		208,278
Inspection fees	641,687	550		642,237
Permits	225,564			225,564
Other fees	286,026			286,026
Licenses			501,100	501,100
Contractual services	455,624			455,624
Other receipts		5,912		5,912
Total Cash Receipts	2,503,778	1,254,861	501,100	4,259,739
Cash Disbursements:				
Salaries	1,388,287	111,812		1,500,099
Supplies	116,679	13,613		130,292
Remittances to State			158,092	158,092
Equipment	17,698	17,437		35,135
Contracts - Repair	19,115	2,775		21,890
Contracts - Services	184,020	30,339		214,359
Rentals	193,696	5,908		199,604
Travel	63,898	1,115		65,013
Project Fund Expenses-Federal		590,494		590,494
Project Fund Expenses-State		545,764		545,764
Advertising and printing	6,136	498		6,634
Public employee's retirement	335,047	25,867		360,914
Unemployment compensation	214			214
Other	309,348	21,135		330,483
Total Disbursements	2,634,138	1,366,757	158,092	4,158,987
Total Receipts Over/(Under) Disbursements	(130,360)	(111,896)	343,008	100,752
Other Financing Receipts/(Disbursements):				
Transfers-In	352,124	84,004	6,221	442,349
Transfers-Out	(84,004)	(5,847)	(352,498)	(442,349)
Reimbursements	1,962			1,962
Total Other Financing Receipts/(Disbursements)	270,082	78,157	(346,277)	1,962
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	139,722	(33,739)	(3,269)	102,714
Fund Cash Balances, January 1	794,316	265,450	3,269	1,063,035
Fund Cash Balances, December 31	\$934,038	\$231,711	\$0	\$1,165,749
Reserves for Encumbrances, December 31	\$168,316	\$117,795	\$0	\$286,111

The notes to the financial statements are an integral part of this statement.

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**MAHONING DISTRICT BOARD OF HEALTH
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Empowered by Section 3709.01 of the Ohio Revised Code, the Mahoning District Board of Health (the "District") consists of the various villages and townships not heretofore incorporated as a City Health District, within Mahoning County. The Chief executive officer of each constituent political subdivision serves on the District Advisory Council which appoints the members of the County Board or fill any Board vacancy to its prescribed five (5) members serving five year terms. The Mahoning District Board of Health appoints a Health Commissioner to act as chief executive officer. As chief executive officer, the Health Commissioner presides over the District Board of Health and reports to the Board at its regular monthly board meeting. As a separate political entity, the Mahoning District Board of Health operates autonomous of Mahoning County. However, the Ohio Revised Code assigns to the County Auditor and the County Treasurer to serve in similar capacities for the Mahoning District Board of Health. Charged with maintaining the health and welfare of the Health District, the District is empowered to enforce the laws, rules and regulations as promulgated by the appropriate federal and state legislatures, departments and agencies.

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash

As required by Ohio Revised Code, the County Treasurer is custodian for the District's cash. The District's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount.

D. Fund Accounting

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those restricted by law or contract.

**MAHONING DISTRICT BOARD OF HEALTH
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Funds:

Federal Grant Fund - This fund is used to account for federal grants received by the District. Separate cost centers are established to account for each federal grant within this fund.

State Grant Fund - This fund is used to account for state grants received by the District. Separate cost centers are established to account for each state grant within this fund.

3. Fiduciary Funds (Agency Funds)

These funds are used to account for resources for which the District is acting in an agency capacity. The District had the following significant Fiduciary Fund:

Landfill Fund - This fund is used to account for fees charged for inspection of landfills. Expenditures for this fund are for remittances to the state for the state's share of the fees and transfers to the general fund for the District.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. The Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure and amendments thereto. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2003 budgetary activity appears in Note 2.

**MAHONING DISTRICT BOARD OF HEALTH
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

F. Property, Plant and Equipment

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

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the District's basis of accounting.

2. BUDGETARY ACTIVITY

Budgetary activity for the year ended December 31, 2003 follows:

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,734,978	\$2,857,864	\$122,886
Special Revenue	1,558,263	1,338,865	(219,398)
Total	\$4,293,241	\$4,196,729	(\$96,512)

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,156,850	\$2,886,458	\$270,392
Special Revenue	1,642,711	1,490,399	152,312
Total	\$4,799,561	\$4,376,857	\$422,704

3. INTERGOVERNMENTAL FUNDING

The County apportions the excess of the District's appropriations over other estimated receipts among the townships and municipalities composing the District, based on their taxable property valuations. The County withholds the apportioned excess from property tax settlements and distributes it to the District. These amounts are included in other intergovernmental receipts in the financial statements.

**MAHONING DISTRICT BOARD OF HEALTH
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003
(Continued)**

4. RETIREMENT SYSTEM

The District's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. As of December 31, 2003, PERS requires contributions to the system of 8.5% of employees gross wages. The District paid the employee share of 8.5% to the PERS for its employees per the collective bargaining agreement and Board authorization. The District contributed an amount equal to 13.55% of participants' gross salaries for 2003. The District has paid all contributions required through December 31, 2003.

5. RISK MANAGEMENT

Risk Pool Membership

The 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 District's policy. The Pool may make supplemental assessments if the experience of the overall pool is unfavorable. The Pool covers the following risks:

- Legal liability
- Property Coverage;
- Wrongful act's liability; and
- Vehicle.

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31, 2002 and December 31, 2001, the latest information available:

	<u>2002</u>	<u>2001</u>
Cash and investments	\$11,728,104	\$10,082,372
Actuarial liabilities	\$8,550,749	\$8,827,588

6. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

**MAHONING DISTRICT BOARD OF HEALTH
MAHONING COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through Ohio Department of Health/ Youngstown Area Community Action Council			
Special Supplemental Nutrition Program for Women, Infants and Children	FY-03 FY-04	10.557	\$ 11,348 3,014
Total U.S. Department of Agriculture			<u>14,362</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:			
Passed Through Mahoning County			
Community Development Block Grants/Entitlement Grants		14.218	10,978
Lead Based Paint Hazard Control in Privately Owned Housing		14.900	<u>59,591</u>
Total U.S. Department of Housing and Urban Development			70,569
U.S. DEPARTMENT OF TRANSPORTATION:			
Passed Through Ohio Department of Public Safety			
State and Community Highway Safety	3050.0 4003.0	20.600	55,486 <u>8,068</u>
Total U.S. Department of Transportation			<u>63,554</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
Passed Through State Department of Aging/ District XI Area Agency on Aging, Inc.			
Title III, Part B - Supportive Services and Senior Centers	FY-02-6352 FY-03-6352	93.044	1,138 <u>38,213</u>
Total CFDA # 93.044			39,351

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

**MAHONING DISTRICT BOARD OF HEALTH
MAHONING COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003
(CONTINUED)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)			
Passed Through Ohio Department of Health:			
Childhood Lead Poisoning Prevention Projects - State and Community - Based Childhood Lead Poisoning Prevention and Surveillance of Blood Levels in Children	50-1-001-1-BD-03 50-1-001-1-BD-04	93.197	\$67,164 <u>32,506</u>
Total CFDA # 93.197			99,670
Passed Through Ohio Department of Health:			
Centers For Disease Prevention and Control Investigations and Technical Assistance	50-1-001-2-BI-03 50-1-001-2-BI-04	93.283	150,130 55,500
Passed Through National Association of County and City Health:	-		<u>11,315</u>
Total CFDA #93.283			216,945
Passed Through Ohio Department of Health:			
Block Grant Maternal and Child Health Services	50-1-001-1-BE-03 50-1-001-1-BE-04 50-1-001-1-MC-04	93.994	73,023 14,250 <u>57,781</u>
Total CFDA # 93.994			145,054
Medical Assistance Program		93.778	<u>10,738</u>
Total U.S. Department of Health and Human Services			<u>\$511,758</u>
Total Federal Awards Expenditures			<u><u>\$660,243</u></u>

**MAHONING DISTRICT BOARD OF HEALTH
MAHONING COUNTY
YEAR ENDED DECEMBER 31, 2003**

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - MATCHING REQUIREMENTS

Certain Federal programs require that the District 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 C – COMMINGLING OF FEDERAL, STATE, AND LOCAL FUNDING

Cash receipts from the U.S. Department of Health and Human Services are commingled with State and Local funding. It is assumed federal monies are expended first.

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Mahoning District Board of Health
Mahoning County
50 Westchester Dr.
Youngstown, OH 44515

To Members of the Board:

We have audited the financial statements of Mahoning District Board of Health, Mahoning County (the "District") as of and for the year ended December 31, 2003, and have issued our report thereon dated October 28, 2004. We conducted our audit 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.

Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that we must report under *Government Auditing Standards*. However, we noted a certain immaterial instance of noncompliance that we have reported to the District's management in a separate letter dated October 28, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to the District's management in a separate letter dated October 28, 2004.

Mahoning District Board of Health
Mahoning County
Independent Accountants' Report on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

This report is intended solely for the information and use of the audit committee, management, the Board, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

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Betty Montgomery
Auditor of State

October 28, 2004



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO ITS MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Mahoning District Board of Health
Mahoning County
50 Westchester Dr.
Youngstown, OH 44515

To Members of the Board:

Compliance

We have audited the compliance of Mahoning District Board of Health, Mahoning County (the "District") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2003. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. 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 that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2003.

Internal Control Over Compliance

The management of the District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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Mahoning District Board of Health
Mahoning County
Independent Accountants' Report on Compliance with Requirements
Applicable to Its Major Federal Program and Internal Control Over
Compliance in Accordance with OMB Circular A-133
Page 2

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, management, the Board, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

October 28, 2004

**MAHONING DISTRICT BOARD OF HEALTH
MAHONING COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2003**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions 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 weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Centers for Disease Prevention & Control Investigations/ CFDA#93.283
<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 AND QUESTIONED COSTS FOR FEDERAL AWARDS

None



**Auditor of State
Betty Montgomery**

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MAHONING DISTRICT BOARD OF HEALTH

MAHONING 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
DECEMBER 28, 2004**