



**MAHONING DISTRICT BOARD OF HEALTH
MAHONING COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**MAHONING DISTRICT BOARD OF HEALTH
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REPORT OF INDEPENDENT ACCOUNTANTS

Board Members

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

We have audited the accompanying financial statements of the Mahoning District Board of Health, Mahoning County, (the Government) as of and for the year ended December 31, 1999. These financial statements are the responsibility of the Government's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 described Note 1, the Government 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 of the Mahoning District Board of Health, Mahoning County, as of December 31, 1999, and its combined cash receipts and disbursements and its combined budgeted and actual receipts and budgeted and actual disbursements and encumbrances, 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 May 19, 2000 on our consideration of the Government's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the financial statements of the Government, taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of 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. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, 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, Board of the Mahoning District Board of Health, and other officials authorized to receive this report under Section 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, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

May 19, 2000

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Governmental		Totals (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Levies - Taxes	\$615,190	\$194,311	\$809,501
Permits	204,268	29,476	233,744
Fees	470,452	1,130	471,582
Licenses		382,856	382,856
Intergovernmental Receipts - Federal	42,241	397,032	439,273
Intergovernmental Receipts - State		651,730	651,730
Mahoning County Solid Waste Contractual Services	479,944		479,944
Other Receipts	118,314	10,769	129,083
	1,930,409	1,667,304	3,597,713
Total Cash Receipts			
Cash Disbursements:			
Remittance - State		185,624	185,624
Salaries - Employees	1,057,682	97,217	1,154,899
Supplies	120,959	14,986	135,945
Equipment	222,007	15,608	237,615
Contracts - Repair	23,153	4,215	27,368
Contracts - Service	109,040	39,440	148,480
Rentals	176,490	5,052	181,542
Project Fund Expense - Federal		580,906	580,906
Project Fund Expense - State		567,333	567,333
Travel and Expenses	77,125	3,819	80,944
Compensation and Damages	12,102		12,102
Advertising and Printing	10,691	456	11,147
Public Employees Retirement	219,302	21,747	241,049
Worker's Compensation & DWR	15,822	784	16,606
Unemployment Compensation	498		498
Other Expenses	196,199	23,824	220,023
	2,241,070	1,561,011	3,802,081
Total Cash Disbursements			
Total Receipts Over/(Under) Disbursements	(310,661)	106,293	(204,368)
Other Financing Receipts/(Disbursements):			
Reimbursements	5,057	450	5,507
Transfers-In	214,563	90,930	305,493
Transfers-Out	(90,930)	(214,563)	(305,493)
Refunds		(28,073)	(28,073)
	128,690	(151,256)	(22,566)
Total Other Financing Receipts/(Disbursements)			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(181,971)	(44,963)	(226,934)
Fund Cash Balances, January 1	670,674	263,151	933,825
Fund Cash Balances, December 31	\$488,703	\$218,188	\$706,891

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

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**MAHONING DISTRICT BOARD OF HEALTH
 COMBINED STATEMENT OF RECEIPTS - BUDGET AND
 ACTUAL - ALL BUDGETED FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999**

<u>Fund Types/Funds</u>	<u>Budget</u>	<u>Actual Receipts</u>	<u>Variance Favorable (Unfavorable)</u>
General Fund	\$2,210,150	\$2,150,029	\$(60,121)
Special Revenue Funds:			
Trailer Park Fund	1,286	4,706	3,420
Food Service Fund	170,761	171,410	649
Camps Fund	6,050	6,050	
Landfill Fund	183,250	183,250	
Water System Fund	27,766	29,476	1,710
Pool Fund	17,440	17,440	
TB Clinic Fund	200,745	200,750	5
Poison Control Fund	2,750		(2,750)
Federal Grant Funds	915,110	491,220	(423,890)
State Grant Funds	<u>934,895</u>	<u>654,382</u>	<u>(280,513)</u>
Total Special Revenue Funds	<u>2,460,053</u>	<u>1,758,684</u>	<u>(701,369)</u>
Total (Memorandum Only)	<u>\$4,670,203</u>	<u>\$3,908,713</u>	<u>\$(761,490)</u>

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

**MAHONING DISTRICT BOARD OF HEALTH
 COMBINED STATEMENT OF DISBURSEMENTS AND ENCUMBRANCES COMPARED
 WITH EXPENDITURE AUTHORITY - ALL BUDGETED FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999**

<u>Fund Types/Funds</u>	<u>Prior Year Carryover Appropriations</u>	<u>1999 Appropriations</u>	<u>Total</u>
General Fund	\$168,913	\$2,553,139	\$2,722,052
Special Revenue Funds:			
Trailer Park Fund		4,706	4,706
Food Service Fund		171,410	171,410
Camps Fund		6,050	6,050
Landfill Fund		183,250	183,250
Water System Fund		29,476	29,476
Pools Fund		17,440	17,440
TB Clinic Fund	33,053	250,397	283,450
Poison Control	14,500	(11,750)	2,750
Federal Grant Funds	10,593	690,194	700,787
State Grant Funds	<u>104,636</u>	<u>660,311</u>	<u>764,947</u>
Total Special Revenue Funds	<u>162,782</u>	<u>2,001,484</u>	<u>2,164,266</u>
Total (Memorandum Only)	<u>\$ 331,695</u>	<u>\$ 4,554,623</u>	<u>\$4,886,318</u>

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

<u>Actual 1999 Disbursements</u>	<u>Encumbrances Outstanding At 12-31-99</u>	<u>Total</u>	<u>Variance Favorable (Unfavorable)</u>
\$2,332,000	\$114,619	\$2,446,619	\$275,433
4,706		4,706	
154,900	16,510	171,410	
6,050		6,050	
183,250		183,250	
28,841	635	29,476	
17,440		17,440	
224,398	23,175	247,573	35,877
2,750		2,750	
589,090	22,324	611,414	89,373
<u>592,222</u>	<u>92,594</u>	<u>684,816</u>	<u>80,131</u>
<u>1,803,647</u>	<u>155,238</u>	<u>1,958,885</u>	<u>205,381</u>
<u>\$4,135,647</u>	<u>\$269,857</u>	<u>\$4,405,504</u>	<u>\$480,814</u>

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**MAHONING DISTRICT BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

Empowered by Section 3709.01 of the 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 meets the first Monday in March annually, to appoint the members of the County Board of Health or to fill any Board vacancy to its prescribed of 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 meeting on the fourth Thursday of each month. As a separate political entity, the Mahoning District Board of Health operates autonomous of Mahoning County. However, the Revised Code assigns 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 Board of Health is empowered to enforce the laws, rules, and regulations as promulgated by the appropriate federal and state legislatures, departments, and agencies.

Management believes the financial statements included in this report represent all of the funds of the Mahoning District Board of Health over which the District has the ability to exercise direct operating control.

B. BASIS OF ACCOUNTING

The Mahoning District Board of Health prepares its financial statements on a basis of cash receipts and disbursements. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when the obligation is incurred. A general fixed asset group and long-term debt group of accounts are not recorded on the financial statements by the District under the basis of accounting used. By virtue of Ohio law, the District is to maintain the encumbrance method of accounting and to make appropriations.

C. FUND ACCOUNTING

The Mahoning District Board of Health maintains its accounting records in accordance with the principles of "fund" accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity which stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

1. General Fund

The General Fund is the general operating fund of the District Board of Health. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

**MAHONING DISTRICT BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Special Revenue Funds

To account for proceeds of specific revenue sources (other than expendable trusts, or major capital projects) that are legally restricted to disbursements for specified purposes.

D. BUDGETARY PROCESS

1. Budget

A budget of estimated cash receipts and disbursements is submitted to the county auditor, as secretary of the county budget commission, by the first Monday in April of each year, for the period January 1 to December 31 of the following year.

2. Estimated Resources

The county budget commission certifies its actions to the District Board of Health by September 1. As part of this certification, the District Board of Health receives the official certificate of estimated resources which states the projected receipts of each fund. On or about January 1, this certificate is amended to include any unencumbered balances from the preceding year. Prior to December 31, the District Board of Health must revise its budget so that the total contemplated expenditures from a fund during the ensuing fiscal year will not exceed the amount stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. Budget receipts as shown in the accompanying financial statements do not include January 1, 1999 unencumbered fund balances. However, those fund balances are available for appropriations.

3. Appropriations

A temporary appropriation measure to control cash disbursements may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation measure must be passed by April 1 of each year for the period January 1 to December 31. The appropriation measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources.

4. Encumbrances

The District Board of Health uses the encumbrance method of accounting. Under this system, purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation. At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be reappropriated.

**MAHONING DISTRICT BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Property, Plant and Equipment

Fixed assets acquired or constructed for general governmental service are recorded as expenditures. Depreciation is not recorded for these fixed assets.

F. Total Columns on Financial Statements

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. This data is not comparable to a consolidation. Interfund-type eliminations have not been made in the aggregation of this data.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Mahoning Auditor and County Treasurer serve as fiscal agent to the Mahoning District Board of Health. Therefore, it was deemed not practical to determine the risk associated with the deposits on hand with Mahoning County.

3. INSURANCE

The District Board of Health maintains comprehensive insurance coverage with private carriers for building contents and vehicles. Vehicle policies include liability coverage for bodily injury and property damage. Real property is insured by Mahoning County and the contents are 100% insured by the District Board of Health.

4. RETIREMENT COMMITMENTS

The employees of the District were covered by the Public Employees Retirement System of Ohio, (PERS). The State of Ohio accounts for the activities of the retirement system, and the amount of that fund is not reflected in the accompanying financial statements. As of December 31, 1999, the 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 management employees and 4.25% of the 8.5% for its employees covered by a bargained agreement. The remaining 4.25% for employees covered by a bargained agreement is withheld from employees gross pay. The District Board of Health matches the employee share with a contribution equal to 13.55% of employees' gross wages.

5. LEGAL COMPLIANCE

Pursuant to Section 117.11 of the Revised Code, the Auditor of State performed tests of compliance with various provisions of local, state and/or federal laws, as appropriate.

**MAHONING DISTRICT BOARD OF HEALTH
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

FEDERAL GRANTOR/ PASS THROUGH GRANTOR: PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER
U.S. DEPARTMENT OF AGRICULTURE/ State Department of Health/Youngstown Area Community Action Council		
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	FY-98 FY-99 FY-00
Total U.S. Department of Agriculture		
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT/MAHONING COUNTY		
Lead Based Paint Hazard Control in Privately Owned Housing	14.900	
U.S. DEPARTMENT OF TRANSPORTATION/ Ohio Department of Public Safety		
State and Community Highway Safety	20.600	0923.0
U.S. ENVIRONMENTAL PROTECTION AGENCY/ State Department of Health		
State Indoor Radon Grants	66.032	50-1-01-P-BA-392-00
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES/State Department of Aging/District XI: Area Agency on Aging, Inc.		
Special Programs for the Aging, Title III, Part F, Preventive Health Services	93.043	FY-98-2502
Title III, Parts B/C - Supportive Services and Senior Centers/Nutrition Services	93.044	FY-98-6352 FY-99-6352
Childhood Lead Poisoning Prevention Projects - State and Community - Based Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	50-1-01-F-BD-392-99 50-1-01-F-BD-392-00

**FEDERAL
RECEIPTS**

**FEDERAL
EXPENDITURES**

\$ 2,859
14,367
2,575

\$
14,367
3,834

19,801

18,201

96,584

176,627

21,351

6,000

196

196

1,535
61,680

1,535
61,680

50,084
48,316

59,663
35,925

**MAHONING DISTRICT BOARD OF HEALTH
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)**

FEDERAL GRANTOR/ PASS THROUGH GRANTOR: PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES/State Department of Aging/District XI: Area Agency on Aging, Inc.		
Preventive Health and Health Services Block Grant	93.991	50-1-01-P-BP-387-98 50-1-01-P-BP-387-99
Block Grant Maternal and Child Health Services	93.994	50-1-01-F-BE-320-99 50-1-01-F-BE-320-00
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES/State Department of Human Services/ State Department of Health		
Medical Assistance Program (Medicaid: Title XIX)	93.778	FY-99
Total U.S. Department of Health and Human Services		
Total Federal Financial Assistance		

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

**FEDERAL
RECEIPTS**

**FEDERAL
EXPENDITURES**

3,213
46,955
64,230
18,239

4,158
47,701
69,920
17,010

22,440

14,970

316,888

312,758

\$439,273

\$528,937

**MAHONING DISTRICT BOARD OF HEALTH
NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

NOTE A--SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the Government'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 Government contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Government has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.



STATE OF OHIO
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

Board Members
Mahoning District Board of Health
50 Westchester Drive
Youngstown, Ohio 44515

We have audited the financial statements of the Mahoning District Board of Health as of and for the year ended December 31, 1999, and have issued our report thereon dated May 19, 2000. We conducted our audit in accordance with generally accepted auditing standards 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 Mahoning District Board of Health'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 have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Mahoning District Board of Health'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.

Board Members
Mahoning District Board of Health
Report on Compliance and on Internal Control Required by
Government Auditing Standards
Page -2-

This report is intended for the information of the audit committee, management, Board of the Mahoning District Board of Health, 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, appearing to read "Jim Petro". The signature is stylized with a large, sweeping initial "J" and a long horizontal stroke extending to the right.

Jim Petro
Auditor of State

May 19, 2000



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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board Members
Mahoning District Board of Health
50 Westchester Drive
Youngstown, Ohio 44515

COMPLIANCE

We have audited the compliance of the Mahoning District Board of Health 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, 1999. The Mahoning District Board of Health'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 the major federal program is the responsibility of the Mahoning District Board of Health's management. Our responsibility is to express an opinion on the Mahoning District Board of Health's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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 Mahoning District Board of Health'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 Mahoning District Board of Health's compliance with those requirements.

In our opinion, the Mahoning District Board of Health complied, in all material respects, with the requirements referred to above that is applicable to the major federal program for the year ended December 31, 1999.

INTERNAL CONTROL OVER COMPLIANCE

The management of the Mahoning District Board of Health 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 Mahoning District Board of Health'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.

Board Members
Mahoning District Board of Health
Report on Compliance with Requirements Applicable to Each Major
Federal Program And Internal Control over Compliance
in Accordance with OMB Circular A-133
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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 for the information of the audit committee, management, Board of the Mahoning District Board of Health, 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, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

May 19, 2000

**MAHONING DISTRICT BOARD OF HEALTH
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Lead Based Paint Hazard Control in Privately Owned Housing CFDA # 14.900
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	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



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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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
JULY 18, 2000**