



OHIO AUDITOR OF STATE  
**KEITH FABER**





**CUYAHOGA COUNTY BOARD OF HEALTH  
CUYAHOGA COUNTY**

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# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT

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

To the Board Members:

### ***Report on the Financial Statements***

We have audited the accompanying cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Cuyahoga County Board of Health, Cuyahoga County, Ohio, (the Board), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Board'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 2C 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 Board'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 Board'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.

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Efficient • Effective • Transparent

***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 the Cuyahoga County Board of Health, Cuyahoga County, Ohio, as of December 31, 2018, and the respective changes in cash financial position and the respective budgetary comparison for the General Fund, HIV Emergency Relief Project Grants Fund and the Solid Waste Material Management Fund thereof for the year then ended in accordance with the accounting basis described in Note 2C.

***Accounting Basis***

We draw attention to Note 2C 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 Information***

Our audit was conducted to opine on the financial statements taken as a whole.

The Schedule of Expenditures of Federal Awards presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the financial statements.

The schedule is management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the 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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 16, 2019, on our consideration of the Board'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 Board's internal control over financial reporting and compliance.

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

Keith Faber  
Auditor of State

Columbus, Ohio

September 16, 2019

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**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Statement of Net Position - Cash Basis*  
*December 31, 2018*

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	<u>Governmental Activities</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	<u>\$5,306,897</u>
<b>Net Position</b>	
Restricted for:	
Other Purposes	\$724,729
Unrestricted	<u>4,582,168</u>
<i>Total Net Position</i>	<u>\$5,306,897</u>

See accompanying notes to the basic financial statements

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Statement of Activities - Cash Basis*  
*For the Year Ended December 31, 2018*

	Program Receipts			Net Receipts (Disbursements) and Change in Net Position
	Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
<b>Governmental Activities</b>				
Administration	\$6,652,006	\$0	\$0	(\$6,652,006)
Environmental Public Health	12,507,876	4,416,611	4,527,883	(3,563,382)
Prevention & Wellness	11,858,701	747,798	9,037,356	(2,073,547)
Epidemiology, Surveillance and Informatics	1,468,684	0	1,520,282	51,598
Capital Outlay	908,691	0	0	(908,691)
Principal Retirement	130,000	0	0	(130,000)
Interest and Fiscal Charges	148,467	0	0	(148,467)
<i>Total Governmental Activities</i>	<u>\$33,674,425</u>	<u>\$5,164,409</u>	<u>\$15,085,521</u>	<u>(\$13,424,495)</u>
		<b>General Receipts</b>		
		Property Taxes Levied for General Health Purposes		3,789,919
		Grants and Entitlements not Restricted to Specific Programs		1,273,645
		Other		45,925
		Debt Proceeds		4,738,000
		<i>Total General Receipts and Transfers</i>		<u>9,847,489</u>
		Change in Net Position		(3,577,006)
		<i>Net Position, Beginning of Year</i>		<u>8,883,903</u>
		<i>Net Position, End of Year</i>		<u>\$5,306,897</u>

See accompanying notes to the basic financial statements

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
Statement of Cash Basis Assets and Fund Balances  
Governmental Funds  
December 31, 2018

	<u>General</u>	<u>HIV Emergency Relief Project Grants</u>	<u>Solid Waste Material Management</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	<u>\$7,012,887</u>	<u>(\$1,378,958)</u>	<u>\$0</u>	<u>(\$327,032)</u>	<u>\$5,306,897</u>
<b>Fund Balances</b>					
Restricted	\$0	\$0	\$0	\$724,729	\$724,729
Unassigned (Deficit)	<u>7,012,887</u>	<u>(1,378,958)</u>	<u>0</u>	<u>(1,051,761)</u>	<u>4,582,168</u>
<b>Total Fund Balances</b>	<u>\$7,012,887</u>	<u>(\$1,378,958)</u>	<u>\$0</u>	<u>(\$327,032)</u>	<u>\$5,306,897</u>

See accompanying notes to the basic financial statements.

**Cuyahoga County 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, 2018*

	General	HIV Emergency Relief Project Grants	Solid Waste Material Management	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>					
Property Taxes	\$3,789,919	\$0	\$0	\$0	\$3,789,919
Intergovernmental	1,273,645	4,493,165	3,155,000	7,437,356	16,359,166
Fines, Licenses and Permits	4,139,335	0	0	0	4,139,335
Charges for Services	968,809	0	0	56,265	1,025,074
Other	18,477	0	0	27,507	45,984
<i>Total Receipts</i>	<u>10,190,185</u>	<u>4,493,165</u>	<u>3,155,000</u>	<u>7,521,128</u>	<u>25,359,478</u>
<b>Disbursements</b>					
Administration	6,652,006	0	0	0	6,652,006
Environmental Public Health	4,742,845	0	5,837,470	1,927,561	12,507,876
Prevention & Wellness	2,468,582	4,840,737	0	4,549,382	11,858,701
Epidemiology, Surveillance and Informatics	415,583	0	0	1,053,101	1,468,684
Capital Outlay	839,121	19,102	0	50,468	908,691
Principal Retirement	130,000	0	0	0	130,000
Interest and Fiscal Charges	148,467	0	0	0	148,467
<i>Total Disbursements</i>	<u>15,396,604</u>	<u>4,859,839</u>	<u>5,837,470</u>	<u>7,580,512</u>	<u>33,674,425</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(5,206,419)</u>	<u>(366,674)</u>	<u>(2,682,470)</u>	<u>(59,384)</u>	<u>(8,314,947)</u>
<b>Other Financing Sources (Uses)</b>					
Debt Proceeds	4,738,000	0	0	0	4,738,000
Transfers In	0	0	0	247,741	247,741
Transfers Out	(247,800)	0	0	0	(247,800)
<i>Total Other Financing Sources (Uses)</i>	<u>4,490,200</u>	<u>0</u>	<u>0</u>	<u>247,741</u>	<u>4,737,941</u>
<i>Net Change in Fund Balances</i>	<u>(716,219)</u>	<u>(366,674)</u>	<u>(2,682,470)</u>	<u>188,357</u>	<u>(3,577,006)</u>
<i>Fund Balance (Deficit), Beginning of Year</i>	<u>7,729,106</u>	<u>(1,012,284)</u>	<u>2,682,470</u>	<u>(515,389)</u>	<u>8,883,903</u>
<i>Fund Balance (Deficit), End of Year</i>	<u><u>\$7,012,887</u></u>	<u><u>(\$1,378,958)</u></u>	<u><u>\$0</u></u>	<u><u>(\$327,032)</u></u>	<u><u>\$5,306,897</u></u>

See accompanying notes to the basic financial statements.

**Cuyahoga County 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, 2018*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Receipts</b>				
Property Taxes	\$3,522,020	\$3,789,225	\$3,789,919	\$694
Intergovernmental	1,243,879	1,180,074	1,273,645	93,571
Fines, Licenses and Permits	3,015,755	3,466,507	4,139,335	672,828
Charges for Services	1,360,361	1,554,611	968,809	(585,802)
Other	231,032	270,878	18,477	(252,401)
<i>Total Receipts</i>	<u>9,373,047</u>	<u>10,261,295</u>	<u>10,190,185</u>	<u>(71,110)</u>
<b>Disbursements</b>				
Administration	2,146,675	7,685,237	6,652,006	1,033,231
Environmental Public Health	4,783,727	4,885,652	4,742,845	142,807
Prevention & Wellness	2,904,719	2,718,856	2,468,582	250,274
Epidemiology, Surveillance and Informatics	749,450	429,054	415,583	13,471
Capital Outlay	247,013	870,338	839,121	31,217
Principal Retirement	0	130,000	130,000	0
Interest and Fiscal Charges	0	148,500	148,467	33
<i>Total Disbursements</i>	<u>10,831,584</u>	<u>16,867,637</u>	<u>15,396,604</u>	<u>1,471,033</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(1,458,537)</u>	<u>(6,606,342)</u>	<u>(5,206,419)</u>	<u>1,399,923</u>
<b>Other Financing Sources (Uses)</b>				
Debt Proceeds	0	4,738,000	4,738,000	0
Transfers Out	(37,225)	(283,672)	(247,800)	35,872
<i>Total Other Financing Sources (Uses)</i>	<u>(37,225)</u>	<u>4,454,328</u>	<u>4,490,200</u>	<u>35,872</u>
<i>Net Change in Fund Balances</i>	(1,495,762)	(2,152,014)	(716,219)	1,435,795
<i>Fund Balance, Beginning of Year</i>	<u>7,729,106</u>	<u>7,729,106</u>	<u>7,729,106</u>	<u>0</u>
<i>Fund Balance, End of Year</i>	<u>\$6,233,344</u>	<u>\$5,577,092</u>	<u>\$7,012,887</u>	<u>\$1,435,795</u>

See accompanying notes to the basic financial statements

**Cuyahoga County 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, 2018*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Receipts</b>				
Intergovernmental	<u>\$4,295,583</u>	<u>\$8,026,316</u>	<u>\$4,493,165</u>	<u>(\$3,533,151)</u>
<i>Total Receipts</i>	<u>4,295,583</u>	<u>8,026,316</u>	<u>4,493,165</u>	<u>(3,533,151)</u>
<b>Disbursements</b>				
Prevention & Wellness	3,263,958	6,978,185	4,840,737	2,137,448
Capital Outlay	<u>19,546</u>	<u>36,052</u>	<u>19,102</u>	<u>16,950</u>
<i>Total Disbursements</i>	<u>3,283,504</u>	<u>7,014,237</u>	<u>4,859,839</u>	<u>2,154,398</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,012,079</u>	<u>1,012,079</u>	<u>(366,674)</u>	<u>(1,378,753)</u>
<i>Net Change in Fund Balances</i>	1,012,079	1,012,079	(366,674)	(1,378,753)
<i>Fund Balance (Deficit), Beginning of Year</i>	<u>(1,012,284)</u>	<u>(1,012,284)</u>	<u>(1,012,284)</u>	<u>0</u>
<i>Fund Balance (Deficit), End of Year</i>	<u>(\$205)</u>	<u>(\$205)</u>	<u>(\$1,378,958)</u>	<u>(\$1,378,753)</u>

See accompanying notes to the basic financial statements

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*Solid Waste Material Management Fund*  
*For the Year Ended December 31, 2018*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Receipts</b>				
Intergovernmental	<u>\$0</u>	<u>\$3,155,000</u>	<u>\$3,155,000</u>	<u>\$0</u>
<i>Total Receipts</i>	<u>0</u>	<u>3,155,000</u>	<u>3,155,000</u>	<u>0</u>
<b>Disbursements</b>				
Environmental Public Health	<u>2,682,470</u>	<u>5,837,470</u>	<u>5,837,470</u>	<u>0</u>
<i>Total Disbursements</i>	<u>2,682,470</u>	<u>5,837,470</u>	<u>5,837,470</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(2,682,470)</u>	<u>(2,682,470)</u>	<u>(2,682,470)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(2,682,470)</u>	<u>(2,682,470)</u>	<u>(2,682,470)</u>	<u>0</u>
<i>Fund Balance (Deficit), Beginning of Year</i>	<u>2,682,470</u>	<u>2,682,470</u>	<u>2,682,470</u>	<u>0</u>
<i>Fund Balance (Deficit), End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

See accompanying notes to the basic financial statements

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Statement of Fiduciary Net Position - Cash Basis*  
*Agency Funds*  
*December 31, 2018*

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	<u>Agency</u>
<b>Assets</b>	
Cash and Cash Equivalents in Segregated Accounts	<u><u>\$500,453</u></u>
<b>Liabilities</b>	
Deposits Held Due to Others	<u><u>\$500,453</u></u>

See accompanying notes to the basic financial statements.



**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2018*

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**Note 1 – Description of the Board and Reporting Entity**

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

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

The Board 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 Board's management believes these financial statements present all activities for which the Board 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 Board's accounting policies.

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2018*

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A. Basis of Presentation

The Board'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 Board as a whole. These statements include the financial activities of the primary government. The statements distinguish between those activities of the Board 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 Board has no business-type activities.

The statement of net position presents the cash balances of the governmental activities of the Board at year end. The statement of activities compares disbursements with program receipts for each of the Board'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 Board 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 Board's general receipts.

Fund Financial Statements

During the year, the Board segregates transactions related to certain Board 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 Board 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 aggregated and presented in a single column.

B. Fund Accounting

The Board 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 Board are divided into two categories, governmental and fiduciary.

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2018*

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**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 Board'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 Board 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 funding to provide 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.

Solid Waste Material Management Fund - This fund receives funding to aid in the proper management of waste materials including, but not limited to, solid waste, construction and demolition debris, and scrap tires. Proper management may include the cleanup, transport and disposal of waste materials.

The other governmental funds of the Board 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 Board under a trust agreement for individuals, private organizations, or other governments and are not available to support the Board's own programs. The Board has no trust funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Board has the following agency funds:

Employee Benefits Fund - 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 Cuyahoga County Board of Health employees.

Lead Abatement Fund - 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/or city funded programs, and released to contractor upon completion of remediation.

Household Sewage Fund - Deposits held as matching funds to be used toward the total replacement costs of household sewage systems. Funds are paid by homeowners, and released to contractor upon completion of system installation.

Silver Oak Landfill Fund – Financial Assurance funds, required per Ohio Administrative Code 3745-400-13, held from Evanston Insurance Company as a result of enforcement action taken against the facility owner. Funds are to be used for the proper closure of the landfill.

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C. Basis of Accounting

The Board's financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the Board'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 Board 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 Board may appropriate. The appropriations resolution is the 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 Board to file an estimate of contemplated revenue and expenses with the municipalities and townships within the Board 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 Board if the filing has not been made.

ORC Section 3709.28 establishes budgetary requirements for the Board, which are similar to ORC Chapter 5705 budgetary requirements. On or about the first Monday of April the Board must adopt an itemized appropriation measure. The appropriation measure, together with an itemized estimate of revenues to be collected during the next fiscal year, shall be certified to the County Budget Commission. Subject to estimated resources, the Board 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 Board.

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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 Board during the year.

**E. Cash and Investments**

As required by Ohio Revised Code, the County Treasurer is custodian for the Board's cash. The Board's assets, 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 Board's records. Deposits and investments disclosures for the County as a whole may be obtained from the County. Questions related to cash and investments should be directed to the Office of the Cuyahoga County Treasurer, 2079 East 9<sup>th</sup> Street, Cleveland, Ohio 44115 or (216) 443-7400.

**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 Board 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 Board's cash basis of accounting.

**J. Employer Contributions to Cost-Sharing Pension Plans**

The Board 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.

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K. Long- Term Obligations

The Board'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.

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 \$724,729 of restricted net position, none of which is restricted by enabling legislation. Net position restricted for other purposes include resources restricted for special Board programs. The Board's policy is to first apply restricted resources when an obligation is incurred for purposes for which both restricted and unrestricted net position are available.

M. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Board 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 Board 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 Board. Those committed amounts cannot be used for any other purpose unless the Board 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 Board, 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 Board did not have any committed fund balances.

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

**Unassigned-** Unassigned fund balance is the residual classification for the general fund and include amounts 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 Board 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 Board fund balance is classified as restricted or unassigned based primarily on the extent to which the Board is bound to observe constraints imposed upon the use of the resources in the governmental 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**

In 2018, the Board implemented the following Governmental Accounting Standards Board (GASB) Statements

*GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which addresses reporting by governments that provide postemployment benefits other than pensions (OPEB) to their employees and for governments that finance OPEB for employees of other governments. This OPEB standard requires the recognition on the face of the financial statements its proportionate share of the net OPEB liability related to its participation in the OPERS OPEB plan. The statement also enhances accountability and transparency through revised note disclosures and required supplemental information (RSI). The implementation of this Statement did not result in any change in the Board's 2018 cash basis financial statements.

**Cuyahoga County Board of Health**  
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**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 – Budget Basis presented for the General fund, HIV Emergency Relief Project Grants and Solid Waste Material Management 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, 2018, included the following individual fund deficits:

<b>Major Fund:</b>	
HIV Emergency Relief Project Grants	\$1,378,958
<b>Non-Major Funds:</b>	
Family Planning Services	19,829
Breast & Cervical Cancer	145,405
Healthy Homes/Lead Prevention Program	187,315
Dental Sealant	8,083
Teen Pregnancy Prevention	173,682
Public Health Infrastructure	57,449
West Nile Virus	55,400
Watershed Program	7,645
Injury Prevention	272,858
Newborn Home Visiting	124,095

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 Board of Health**  
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**Note 6 – Deposits and Investments**

As required by Ohio Revised Code, the Cuyahoga County Treasurer is custodian for the Board's deposits. The Board'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, 2018 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, 2018 was valued at the Treasurer's carrying reported amount.

**Note 7 – Property Taxes**

The cities, villages and townships that receive services from the Board, contribute to the operations of the Board. The County Office of the Fiscal Officer assesses each subdivision their share of the operating cost, which is calculated by the Board 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 Board.

**Note 8 – Risk Management**

The Board 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 Board 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 527 members in 2017 to 538 members in 2018.

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**Notes 8 – Risk Management (continued)**

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2018 and 2017:

	2018	2017
Assets	\$49,921,998	\$44,452,326
Liabilities	(14,676,199)	(13,004,011)
Net Position	\$35,245,799	\$31,448,315

The casualty Coverage assets and retained earning above include approximately \$11.8 million of unpaid claims to be billed to approximately 538 member governments in the future, as of December 31, 2018. PEP will collect these amounts in future annual contributions billings when PEP's related liabilities are due for payment. The Board's share of unpaid claims collectible in future years is approximately \$125,408. This payable includes the subsequent year's contribution due if the Board 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, like PEP, is 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, 2018 the Pool retained \$500,000 for casualty claims and \$250,000 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
2015	\$49,797
2016	49,606
2017	49,970
2018	62,704

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**Note 9- Defined Benefit Pension Plans**

Plan Description - The Board employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. Board employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

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

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

**Cuyahoga County Board of Health**  
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**Note 9- Defined Benefit Pension Plans (continued)**

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

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

	State and Local
<b>2018 Statutory Maximum Contribution Rates</b>	
Employer	14.0 %
Employee	10.0 %
 <b>2018 Actual Contribution Rates</b>	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits	0.0 %
Total Employer	14.0 %
Employee	10.0 %

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Board's contractually required contribution was \$1,230,244 for year 2018.

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Notes to the Basic Financial Statements*  
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**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 is a cost sharing, multiple employer defined benefit pension plan; the Member-Directed Plan is a defined contribution plan; and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains two cost-sharing multiple-employer defined benefit post-employment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. This trust is also used to fund health care for Member- Directed Plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, Member- Directed Plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for post-employment health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 75. See OPERS' CAFR referenced below for additional information.

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

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

*Funding Policy* - The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, State and Local employers contributed at a rate of 14.00 percent of earnable salary and Public Safety and Law Enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2018, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited for Member-Directed Plan participants for 2018 was 4.0 percent.

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**Cuyahoga County**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2018*

**Note 10- Postemployment Benefits (continued)**

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Board's contractually required contribution was \$0 for the year 2018.

**Note 11 – Operating Lease**

The Board 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 Board paid total rental cost of \$2,657 in 2018.

**Note 12 – Interfund Transfers**

Interfund transfers for the year ended December 31, 2018, consisted of the following:

<u>Transfers To</u>	<u>Transfers from General</u>
<b><i>Nonmajor Governmental Funds:</i></b>	
Tobacco Reduction	\$59
Dental Sealant	21,691
Public Health Infrastructure	62,398
Healthy Homes/Lead Prevention Program	31,158
Immunization Action Plan	49,491
Breast & Cervical Cancer	79,503
Watershed Program	3,500
<i>Nonmajor Governmental Funds Subtotal</i>	<u><u>\$247,800</u></u>

The transfers from the general fund to the non-major special revenue funds for \$247,741 were made to support programs and projects in those funds. Transfers Out does not equal Transfers In by \$59 due to an adjustment made in Tobacco Reduction when closing out old grants.

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
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*For the Year Ended December 31, 2018*

**Note 13 – Fund Balances**

Fund balance is classified as non-spendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Board 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>Fund Balances</u>	<u>General</u>	<u>HIV Emergency Relief Project Grants</u>	<u>Solid Waste Material Management</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Restricted for:					
Creating Healthy Communities	\$0	\$0	\$0	\$293,736	\$293,736
Preventive Health Block Grant	0	0	0	46,812	46,812
Tobacco Reduction	0	0	0	48,228	48,228
Immunization Action Plan	0	0	0	6,099	6,099
DOD- Mold & Moisture Options Regional Referral Grant	0	0	0	163,769	163,769
Lead Case Mgmt/Blood Testing	0	0	0	27,389	27,389
Starting Point ODNR Coastal Nonpoint Pollution	0	0	0	53,347	53,347
Bathing Beaches Child & Family Health Services	0	0	0	39,558	39,558
	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,220</u>	<u>3,220</u>
<b>Total Restricted</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>724,729</u>	<u>724,729</u>
Unassigned (Deficit)	<u>7,012,887</u>	<u>(1,378,958)</u>	<u>0</u>	<u>(1,051,761)</u>	<u>4,582,168</u>
<b>Total Fund Balances</b>	<u><b>\$7,012,887</b></u>	<u><b>(\$1,378,958)</b></u>	<u><b>\$0</b></u>	<u><b>(\$327,032)</b></u>	<u><b>\$5,306,897</b></u>

**Note 14 – Lease Purchase Agreement**

On March 9, 2018, the Board entered into a lease purchase agreement in the amount of \$4,800,000, with a financial institution to assist in financing to pay costs of constructing, renovating, furnishing and equipping improvements to its building facilities (located at 5550 Venture Drive, Parma, Ohio 44130). In 2018, the Board paid \$130,000 and \$148,467 in principal and interest, respectively for the purchase lease agreement entered into on March 9, 2018.

On December 27, 2018, the Board entered into an additional lease purchase agreement, in the amount of \$1,350,000, with a financial institution to assist in financing to pay costs of constructing, renovating, furnishing and equipping improvements to its building facilities (located at 5550 Venture Drive, Parma, Ohio 44130). In 2018, the Board had no payment obligation for the lease purchase agreement entered into on December 27, 2018.

**Cuyahoga County Board of Health**  
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*Notes to the Basic Financial Statements*  
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**Note 14 – Lease Purchase Agreement (continued)**

The Board's long-term loan activity for the year ended December 31, 2018, was as follows:

<b>Governmental Activities</b>	<b>Interest Rate</b>	<b>Outstanding 12/31/2017</b>	<b>Issued</b>	<b>Retired</b>	<b>Outstanding 12/31/2018</b>	<b>Due Within One Year</b>
Loans Payable						
Building Facilities Issue (March 9, 2018)	4.25%	\$0	\$4,800,000	\$130,000	\$4,670,000	\$170,000
<b>Total Governmental Activities</b>		<b>\$0</b>	<b>\$4,800,000</b>	<b>\$130,000</b>	<b>\$4,670,000</b>	<b>\$170,000</b>

The following is a summary of the Board's future annual debt service requirements for the lease purchase agreements stated above.

Year	Loans	
	Principal	Interest
2019	\$170,000	\$198,475
2020	175,000	191,250
2021	180,000	183,813
2022	190,000	176,163
2023	195,000	168,086
2024-2028	1,110,000	708,262
2029-2033	1,355,000	452,625
2034-2037	1,295,000	140,463
Total	<b>\$4,670,000</b>	<b>\$2,219,137</b>

The Building Facilities debt proceeds issued on March 9, 2018 in the amount of \$4,800,000 (represented above) does not equal the debt proceeds amount of \$4,738,000 on the financial statements. The difference of \$62,000 is for the costs of bond counsel and processing fees paid to Roetzel & Andress, LPA and The Huntington National Bank, respectively.

**Note 15 – Subsequent Events**

The Board entered into a second lease purchase agreement in the amount of \$1,350,000. The purchase lease agreement was for space renovation to the Board's building facilities. The proceeds were received in 2019.

Additionally, in 2019, the Center for Disease Control (CDC) awarded the Board an Overdose Data to Action (OD2A) grant in the amount of \$4,411,596. The funding period is from September 1, 2019 through August 31, 2020.



CUYAHOGA COUNTY BOARD OF HEALTH  
CUYAHOGA COUNTY  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
FOR THE YEAR ENDED DECEMBER 31, 2018

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH/ ENTITY NUMBER</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>	<u>EXPENDITURES</u>
<b>U.S. Department of Health and Human Services</b>				
<i>Direct</i>				
HIV Emergency Relief Project Grants				
17/18 HIV Emergency Relief Project Grants	93.914	H89HA23812	\$1,395,863	\$1,527,295
18/19 HIV Emergency Relief Project Grants	93.914	H89HA23812	<u>2,233,816</u>	<u>2,696,299</u>
Total HIV Emergency Relief Project Grants			3,629,679	4,223,594
Racial and Ethnic Approaches to Community Health				
2016/2017 Racial and Ethnic Approaches to Community Health	93.738	NU58DP005851-03-01	5,077	13,238
2017/2018 Racial and Ethnic Approaches to Community Health	93.738	NU58DP005851-03-04	452,088	659,973
2018/2019 Racial and Ethnic Approaches to Community Health	93.738	NU58DP006586-01-00	<u>0</u>	<u>40,499</u>
Total Racial and Ethnic Approaches to Community Health			457,165	713,710
Teenage Pregnancy Prevention Program				
17/18 Teenage Pregnancy Prevention Program	93.297	TP1AH000093-03-01	344,871	562,917
18/19 Teenage Pregnancy Prevention Program	93.297	TP1AH000093-04-00	<u>43,530</u>	<u>141,867</u>
Total Teenage Pregnancy Prevention Program			388,401	704,784
<i>Passed Through the State Department of Health:</i>				
Breast & Cervical Cancer Project				
17/18 Breast & Cervical Cancer Project	93.283	01810014BC1118	94,528	264,535
18/19 Breast & Cervical Cancer Project	93.767	01810014BC1219	0	37,410
18/19 Breast & Cervical Cancer Project	93.898	01810014BC1219	<u>19,790</u>	<u>170,058</u>
Total Breast & Cervical Cancer Project			114,318	472,003
Immunization Action Plan				
17/18 Immunization Action Plan	93.539	01810012IM0917	41,062	51,728
18/19 Immunization Action Plan	93.539	01810012GV0119	<u>23,663</u>	<u>71,489</u>
Total Immunization Action Plan			64,725	123,217
Maternal and Child Health Services Block Grant				
17/18 Maternal & Child Health Program	93.994	01810011MP0218	185,000	263,867
18/19 Maternal & Child Health Program	93.994	01810011MP0319	0	14,483
18/19 Ohio Equity Institute	93.994	01810011OE0119	<u>0</u>	<u>38,338</u>
Total Maternal and Child Health Services Block Grant			185,000	316,688
HIV Care Formula Grants				
2018 HIV Care Formula Grant	93.917	6X07HA000162703	<u>0</u>	<u>636,241</u>
Total HIV Care Formula Grants			0	636,241
Preventive Health and Health Services Block Grants				
2018 Injury Prevention	93.136	01810014IP0818	0	41,146
2017 Creating Healthy Communities	93.305	01810014CC0817	0	3
2018 Creating Healthy Communities	93.305	01810014CC0918	0	4,783
2018 Creating Healthy Communities	93.758	01810014CC0918	16,550	110,007
2017 Creating Healthy Communities	93.758	01810014CC0817	0	70
2017 Injury Prevention	93.758	01810014IP0717	43,351	43,351
2018 Injury Prevention	93.758	01810014IP0818	<u>107,005</u>	<u>216,015</u>
Total Preventive Health and Health Services Block Grants			166,906	415,375
Public Health Emergency Preparedness				
17/18 Public Health Emergency Preparedness	93.074	01810012PH0918	192,260	620,163
18/19 Public Health Emergency Preparedness	93.074	01810012PH1019	<u>0</u>	<u>375,955</u>
Total Public Health Emergency Preparedness			192,260	996,118
<i>Passed Through the State Department of Administrative Services</i>				
Personal Responsibility Education Program				
17/19 Personal Responsibility Education Program	93.092	CSP902718-7	<u>47,170</u>	<u>144,692</u>
Total Personal Responsibility Education Program			47,170	144,692
<i>Passed Through the Cleveland Department of Public Health</i>				
Maternal and Child Health Services Block Grant				
17/18 Reproductive Health and Wellness	93.994	01820011RH0418	0	41,786
18/19 Reproductive Health and Wellness	93.994	01820011RH0519	<u>0</u>	<u>8,606</u>
Total Maternal and Child Health Services Block Grant			0	50,392
Family Planning Services				
17/18 Reproductive Health and Wellness	93.217	01820011RH0418	0	83,572
18/19 Reproductive Health and Wellness	93.217	01820011RH0519	<u>0</u>	<u>15,647</u>
Total Family Planning Services			0	99,219

CUYAHOGA COUNTY BOARD OF HEALTH  
CUYAHOGA COUNTY  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
FOR THE YEAR ENDED DECEMBER 31, 2018

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH/ ENTITY NUMBER</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>	<u>EXPENDITURES</u>
<i>Passed Through the Nemours Foundation</i>				
Early Childcare and Education Obesity Prevention Program 2017/2018 Taking Steps to Healthy Success	93.742	8609310006-APC-01	\$37,086	\$119,995
Total Early Childcare and Education Obesity Prevention Program			<u>37,086</u>	<u>119,995</u>
<i>Passed Through the Summit County Public Health</i>				
Maternal and Child Health Services Block Grant 2018 Dental Sealant	93.994	07710011DS1118	0	73,314
Total Maternal and Child Health Services Block Grant			<u>0</u>	<u>73,314</u>
<i>Passed Through the United Way of Greater Cleveland</i>				
Accountable Health Communities 2018/2022 Accountable Health Communities	93.650	N/A	0	8,604
Total Accountable Health Communities			<u>0</u>	<u>8,604</u>
<b>Total U.S. Department of Health and Human Services</b>			<b>5,282,710</b>	<b>9,097,946</b>
<b>U.S. Department of Housing and Urban Development</b>				
<i>Direct</i>				
Lead-Based Paint Hazard Control In Housing 15/18 Lead-Based Paint Hazard Control In Housing	14.900	N/A	311,960	1,094,167
18/21 Lead-Based Paint Hazard Control In Housing	14.900	N/A	0	1,059
Total Lead-Based Paint Hazard Control In Housing			<u>311,960</u>	<u>1,095,226</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b>311,960</b>	<b>1,095,226</b>
<b>U.S. Department of Agriculture</b>				
<i>Direct</i>				
15/17 Farm to School	10.575	CN-F2S-SS-16-OH-01	11,268	14,219
			<u>11,268</u>	<u>14,219</u>
<b>Total U.S. Department of Agriculture</b>			<b>11,268</b>	<b>14,219</b>
<b>U.S. Environmental Protection Agency</b>				
<i>Passed Through the State Department of Health</i>				
2018 Bathing Beaches Monitoring	66.472	CU-00E52609-0	0	30,978
			<u>0</u>	<u>30,978</u>
<b>Total U.S. Environmental Protection Agency</b>			<b>0</b>	<b>30,978</b>
<b>U.S. Department of Transportation</b>				
<i>Passed through the State Department of Transportation</i>				
Safe Routes to School 14/15 Safe Routes to School (East Cleveland)	20.205	26643	0	3,248
15/16 Safe Routes to School (East Cleveland)	20.205	27316	1,220	1,220
16/17 Safe Routes to School (East Cleveland)	20.205	27909	4,669	5,322
17/18 Safe Routes to School (East Cleveland)	20.205	31236	0	8,116
16/17 Safe Routes to School (S Euclid/Lyndhurst)	20.205	27910	5,182	4,669
17/18 Safe Routes to School (S Euclid/Lyndhurst)	20.205	31235	890	5,894
17/18 Safe Routes to School (Maple Heights)	20.205	31234	5,500	10,529
Total Safe Routes to School			<u>17,461</u>	<u>38,998</u>
<b>Total U.S. Department of Transportation</b>			<b>17,461</b>	<b>38,998</b>
<b>TOTAL FEDERAL AWARDS EXPENDITURE</b>			<b><u>\$5,623,399</u></b>	<b><u>\$10,277,367</u></b>

The accompanying notes are an integral part of this schedule.

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Notes to the Schedule of Expenditures of Federal Awards*  
*2 CFR 200.510(b)(6)*  
*For the Year Ended December 31, 2018*

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**Note 1 – Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Cuyahoga County Board of Health (the Board) under programs of the federal government for the year ended December 31, 2018. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Board, it is not intended to and does not present the financial position or changes in net position of the Board.

**Note 2 – Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for state, Local and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

**Note 3 – Indirect Cost Rate**

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

**Note 4 – Subrecipients**

The Board passes certain federal awards received from the U.S. Department of Health and Human Services, the State Department of Health, the State Department of Administrative Services, the Nemours Foundation, the U.S. Department of Housing and Urban Development, the U.S. Department of Agriculture, and the State Department of Transportation to other governments or not-for-profits agencies (subrecipients). As Note 2 describes, the Board reports expenditures of Federal awards to subrecipients when paid in cash.

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

**Note 5 – Matching Requirements**

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

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# OHIO AUDITOR OF STATE KEITH FABER



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

To the Board Members:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Cuyahoga County Board of Health, Cuyahoga County, (the Board) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements and have issued our report thereon dated September 16, 2019, wherein we noted the Board 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 Board'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 Board'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 Board'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 Board'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 Board's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber  
Auditor of State

Columbus, Ohio

September 16, 2019

# OHIO AUDITOR OF STATE KEITH FABER



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

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

To the Board Members:

### ***Report on Compliance for the Major Federal Program***

We have audited the Cuyahoga County Board of Health's (the Board) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the Cuyahoga County Board of Health's major federal program for the year ended December 31, 2018. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the Board's major federal program.

### ***Management's Responsibility***

The Board's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

### ***Auditor's Responsibility***

Our responsibility is to opine on the Board's compliance for the Board's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure 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 Board'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 Board's major program. However, our audit does not provide a legal determination of the Board's compliance.

***Opinion on the Major Federal Program***

In our opinion, the Cuyahoga County Board of Health complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2018.

***Report on Internal Control Over Compliance***

The Board'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 Board'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 the major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Board'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 over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State

Columbus, Ohio

September 16, 2019



**CUYAHOGA COUNTY BOARD OF HEALTH  
CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2018**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unmodified
<i>(d)(1)(ii)</i>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	HIV Emergency Relief Project Grants, CFDA #93.914
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee under 2 CFR §200.520?</b>	No

**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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OHIO AUDITOR OF STATE  
**KEITH FABER**



**CUYAHOGA COUNTY 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 8, 2019**