



OHIO AUDITOR OF STATE
KEITH FABER



**JEFFERSON COUNTY GENERAL HEALTH DISTRICT
JEFFERSON COUNTY
DECEMBER 31, 2023**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Jefferson County General Health District
Jefferson County
500 Market Street, 6th Floor
Steubenville, Ohio 43952

To the Board of Directors:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Jefferson County General Health District, Jefferson County, Ohio (the District), which comprises the cash balances, receipts and disbursements for each governmental and proprietary fund type as of and for the year ended December 31, 2023, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental and proprietary fund type as of and for the year ended December 31, 2023, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of December 31, 2023, or the changes in financial position or, where applicable cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the financial statements are prepared by the District on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

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

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

The schedule is the responsibility of management and derives from and relates directly to the underlying accounting and other records used to prepare the financial statements. We subjected this schedule to the auditing procedures we applied to the financial statements. We also applied certain additional procedures, including comparing and reconciling the schedule directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2024, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

August 27, 2024

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Jefferson County General Health District
Jefferson County

Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regular Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2023

	General	Special Revenue	Combined Total
Cash Receipts:			
Charges for Services	\$ 225,355	\$ 2,561	\$ 227,916
Contract Services	114,139	97,134	211,273
Fines,Licenses and Permits	-	124,900	124,900
Intergovernmental			
Apportionments	221,566	-	221,566
Grants	5,633	1,669,147	1,674,780
Other	140,732	-	140,732
Other Fees	39	1,420,429	1,420,468
Miscellaneous	2,336	35	2,371
Donations	7,453	-	7,453
	<u>717,253</u>	<u>3,314,206</u>	<u>4,031,459</u>
<i>Total Cash Receipts</i>			
Cash Disbursements:			
Current:			
Health:			
Salaries	312,210	521,144	833,354
Purchased and Contracted Services	-	29,092	29,092
Supplies and Materials	56,707	108,633	165,340
Travel	836	5,222	6,058
Certifications	79,368	-	79,368
Utilities and Rentals	1,565	3,627	5,192
Public Employees Retirement	43,284	72,869	116,153
Hospitalization	85,881	166,696	252,577
Medicare	4,380	7,295	11,675
Social Security	203	-	203
Other	47,505	1,264,108	1,311,613
Intergovernmental	6,407	478,221	484,628
	<u>638,346</u>	<u>2,656,907</u>	<u>3,295,253</u>
<i>Total Cash Disbursements</i>			
<i>Excess of Receipts Over (Under) Disbursements</i>			
	<u>78,907</u>	<u>657,299</u>	<u>736,206</u>
Other Financing Receipts (Disbursements)			
Transfers In	21,986	91,228	113,214
Transfers Out	(86,528)	(71,986)	(158,514)
Advances In	127,000	53,000	180,000
Advances Out	(54,500)	(81,000)	(135,500)
	<u>7,958</u>	<u>(8,758)</u>	<u>(800)</u>
<i>Total Other Financing Receipts (Disbursements)</i>			
<i>Net Change in Fund Cash Balances</i>			
	<u>86,865</u>	<u>648,541</u>	<u>735,406</u>
<i>Fund Cash Balances, January 1</i>			
	<u>530,725</u>	<u>905,200</u>	<u>1,435,925</u>
<i>Fund Cash Balances, December 31</i>			
	<u>\$ 617,590</u>	<u>\$ 1,533,741</u>	<u>\$ 2,171,331</u>

See accompanying notes to the basic financial statements

Jefferson County General Health District
Jefferson County

Combined Statement of Receipts, Disbursements and Changes in
Fund Balances (Regulatory Cash Basis)
Proprietary Fund Types
For the Year Ended December 31, 2023

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$ 1,579
Fines, Licenses and Permits	247,735
Appraisal Fees	38,061
<i>Total Operating Cash Receipts</i>	287,375
Operating Cash Disbursements:	
Personal Services	164,561
Purchased and Contract Services	3,698
Supplies and Materials	1,873
Travel	2,999
Certifications	17,714
Utilities and Rentals	659
Public Employees Retirement	22,927
Hospitalization	56,979
Medicare	2,284
Other	29,150
<i>Total Operating Cash Disbursements</i>	302,844
<i>Operating Income (Loss)</i>	(15,469)
Non-Operating Receipts (Disbursements)	
Intergovernmental Receipts	2,725
<i>Total Non-Operating Receipts (Disbursements)</i>	2,725
<i>Income (Loss) before Transfers and Advances</i>	(12,744)
Transfers In	45,300
Advances Out	(44,500)
<i>Net Change in Fund Cash Balances</i>	(11,944)
<i>Fund Cash Balances, January 1</i>	112,855
<i>Fund Cash Balances, December 31</i>	\$ 100,911

See accompanying notes to the basic financial statements.

Jefferson County General Health District

Jefferson County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Jefferson County General Health District, Jefferson County, (the District) as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. The District’s services include communicable disease investigations, immunization clinics, inspections, and public health nursing services, and the District issues health-related licenses and permits.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The District’s financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for the proprietary fund type organized on a fund type basis.

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the District are presented below:

General Fund - The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds – These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The District had the following significant Special Revenue Funds:

Construction Demolition and Debris Disposal Fund – This fund is established to account for receipts of tipping fees to be used for the sole purposes as defined by O.R.C. 3714.074.

Covid-19 Detection and Mitigation in Confinement Facilities – This fund accounts for and reports federal grant monies restricted to confinement facilities for the detection and mitigation of Covid-19.

Women, Infants, and Children (WIC) Fund – This is a Federal grant fund that accounts for the Special Supplemental Nutrition Program.

Jefferson County General Health District

Jefferson County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Enterprise Funds – These funds account for operations that are similar to private business enterprises where management intends to recover the significant costs of providing certain goods or services through user charges. The District had the following significant enterprise funds:

Food Service Fund – This fund receives revenues related to food service licenses. It accounts for the cost of providing various services including site inspections.

Environmental Health Fund – This fund receives fees for licenses and permits relating to sewage systems. It accounts for the cost of providing various services including site inspections.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e. when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Budgetary Process

The Ohio Revised Code requires the District to budget each fund annually.

Appropriations – Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end.

Estimated Resources – Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances – The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled and re-appropriated in the subsequent year.

A summary of 2023 budgetary activity appears in Note 3.

Jefferson County General Health District

Jefferson County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Capital Assets

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Leases

The District is the lessee in one lease (as defined by GASB 87) related to other equipment under non-cancelable leases. Lease disbursements are recognized when they are paid.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Non-spendable – The District classifies assets as *non-spendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, non-spendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the District and the non-spendable portion of the corpus in permanent funds.

Restricted – Fund balance is *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 Board can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned – Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Jefferson County General Health District

Jefferson County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Unassigned – Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 12.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2023, follows:

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	838,492	739,239	(99,253)
Special Revenue	3,548,226	3,405,434	(142,792)
Enterprise	372,357	335,400	(36,957)
Total	<u>4,759,075</u>	<u>4,480,073</u>	<u>(279,002)</u>

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	911,205	724,874	186,331
Special Revenue	3,182,589	2,728,893	453,696
Enterprise	336,790	302,844	33,946
Total	<u>4,430,584</u>	<u>3,756,611</u>	<u>673,973</u>

Note 4 – Deposits and Investments

As required by the Ohio Revised Code, the Jefferson County Treasurer is custodian for the District’s deposits. The County’s deposit and investment pool holds the District’s assets, valued at the Treasurer’s reported carrying amount.

Jefferson County General Health District

Jefferson County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Note 5 – Intergovernmental Funding

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

Note 6 – Interfund Balances

Outstanding advances at December 31, 2023, consisted of \$53,000 advanced to the following funds to provide working capital for operations or projects.

Advance Out	Amount	Advance In	Amount
General	\$23,000	Public Health Workforce	\$23,000
General	\$20,000	Optimizing Healing in OHio Communities	\$20,000
General	\$10,000	Enhanced Operations	\$10,000
TOTAL	\$53,000		\$53,000

Note 7 – Risk Management

Commercial Insurance

The District is covered as part of Jefferson County’s insurance coverage. County officials entered into an agreement with the County Risk Sharing Authority (CORSA), in conjunction with the County Commissioners Association of Ohio, to provide insurance coverage on property, buildings, vehicles, and equipment through a self-insurance program. Real property and contents are 100% insured.

The County Risk Sharing Authority, Inc. (CORSA) is a public entity shared risk pool among forty-one counties. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self Insurance program, a primary group and Excess Insurance/Self Insurance and Risk Management Program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage’s provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials’ error and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time.

Jefferson County General Health District

Jefferson County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Each member county’s control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties’ obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in or a financial responsibility.

Worker’s Compensation

The District is covered through the County’s workers' compensation program provided by the state of Ohio. Beginning in 2015, the County participated in the County Commissioners Association of Ohio (CCAO) Workers’ Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool.

The Program is intended to achieve lower workers’ compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating employers can receive either a premium refund or assessment. Employers will pay experience – or base rated premium under the same terms as if they were not in a retro group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down retroactively. In order to allocate the savings derived by formation of the Program, the Program’s executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the retrospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the retrospective premium is higher, an assessment will be charged to each participant. Participation in the Program is limited to counties that can meet the Program’s selection criteria.

Note 8 – Debt

Debt outstanding at December 31, 2023 was as follows:

Principal	Item	Description	Interest Rate
\$3,754	Equipment	Pitney Bowes SendPro C Lite Postage Meter	0.197%

The District entered in to a fair market value lease agreement for 63 months for a Pitney Bowes postage meter. At lease end, the District has the option to enter into a new lease, purchase the equipment “as is, where is” for its fair market value; or return the equipment.

Jefferson County General Health District

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Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Amortization of the above debt, including interest, is scheduled as follows:

Year Ending December 31	Description	Amount	Fund Paid From
2024	Pitney Bowes SendPro C Lite Postage Meter	\$942	General & Several Special Revenue and Enterprise Funds
2025	Pitney Bowes SendPro C Lite Postage Meter	\$942	General & Several Special Revenue and Enterprise Funds
2026	Pitney Bowes SendPro C Lite Postage Meter	\$942	General & Several Special Revenue and Enterprise Funds
2027	Pitney Bowes SendPro C Lite Postage Meter	\$942	General & Several Special Revenue and Enterprise Funds

Note 9 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System (OPERS)

District employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan’s benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% percent of their gross salaries, and the District contributed an amount equaling 14% percent of participants’ gross salaries. The District has paid all contributions required through December 31, 2023.

Social Security

Four of the five District Board members contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

The Board of Health members contributed 6.2 percent of their gross salaries. The District contributed an amount equal to 6.2 percent of participants’ gross salaries. The District has paid all contributions required through December 31, 2023.

Jefferson County General Health District

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Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Note 10 – Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent.

Note 11 – Contingent Liabilities

The District is defendant in a lawsuit. Although management cannot presently determine the outcome of this suit, management believes that the resolution of this matter will not materially adversely affect the District's financial condition.

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 12 – Fund Balances

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the District did not have any outstanding encumbrances.

The fund balance of special revenue funds is either restricted or committed. These restricted and committed amounts in the special revenue funds would include the outstanding encumbrances.

Note 13 – Covid-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021, while the national state of emergency ended in April 2023. During 2023, the District received COVID-19 funding. The District will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

Jefferson County General Health District

Jefferson County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Note 14 – Federal Awards Reimbursement Payments Received from ODH

United States Department of Agriculture Food and Nutrition Service
Ohio Department of Health
Special Supplemental Nutrition Program for Women, Infants, and Children
CFDA# 10.557
Project Number: 04110011WA1724
Amount: \$30,787.91

United States Department of Agriculture Food and Nutrition Service
Ohio Department of Health
Special Supplemental Nutrition Program for Women, Infants, and Children
CFDA# 10.557
Project Number: 04110011WA1623
Amount: \$223,715.49

United States Department of Health and Human Services
Ohio Department of Health
Public Health Emergency Preparedness
CFDA# 93.069
Project Number: 04110012PH1524
Amount: \$40,614

United States Department of Health and Human Services
Ohio Department of Health
Public Health Emergency Preparedness
CFDA# 93.069
Project Number: 04110012PH1423
Amount: \$59,470

United States Department of Health and Human Services
Ohio Department of Health
Immunization and Vaccines for Children
CFDA# 93.268
Project # 04110012CN0122
Amount: \$11,228.28

United States Department of Health and Human Services
Ohio Department of Health
Epidemiology and Laboratory Capacity for Infectious Diseases
CFDA#93.323
Project #04110012CF0123
Amount: \$629,703.03

Jefferson County General Health District

Jefferson County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

United States Department of Health and Human Services
Ohio Department of Health
Covid-19 Enhanced Operations
CFDA#93.323
Project #04110012EO0223
Amount: \$12,226.93

United States Department of Health and Human Services
Ohio Department of Health
Public Health Workforce
CFDA#93.354
Project #04110012WF0122
Amount: \$138,965.15

United States Department of Health and Human Services
Ohio Department of Health
Public Health Workforce
CFDA#93.354
Project #04110012WF0223
Amount: \$12,067.43

United States Department of Health and Human Services
Ohio Department of Health
Maternal and Child Health Services Block Grant to the States
CFDA# 93.994
Project Number: 04110011CK0624
Amount:

United States Department of Health and Human Services
Ohio Department of Health
Maternal and Child Health Services Block Grant to the States
CFDA# 93.994
Project Number: 04110011CK0523
Amount: \$24,850

United States Department of Health and Human Services
Ohio Department of Health
Maternal and Child Health Services Block Grant to the States
CFDA# 93.994
Project Number: 04110011MP0523
Amount: \$66,000

JEFFERSON COUNTY GENERAL HEALTH DISTRICT
JEFFERSON COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPT. OF AGRICULTURE				
<i>Passed Through Ohio Department of Health</i>				
WIC Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	04110011WA1623		\$ 197,907
WIC Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	04110011WA1724		<u>\$ 59,962</u>
Total #10.557				\$ 257,869
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>\$ 257,869</u>
U.S. DEPT. OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Health</i>				
Public Health Emergency Preparedness	93.069	04110012PH1423		\$ 77,221
Public Health Emergency Preparedness	93.069	04110012PH1524		<u>\$ 42,468</u>
Total #93.069				\$ 119,689
<i>Passed Through Ohio Department of Health</i>				
Covid-19 Immunization Cooperative Agreement - Vaccine Equity Supplement	93.268	04110012VE0121		\$ 4,006
Covid-19 Vaccination	93.268	04110012CN0122		<u>\$ 30,464</u>
Total #93.268				\$ 34,470
<i>Passed Through Ohio Department of Health</i>				
Covid-19 Detection and Mitigation in Confinement Facilities	93.323	04110012CF0123	\$ 478,217	\$ 490,556
Covid-19 Enhanced Operations	93.323	04110012EO0223		<u>\$ 16,929</u>
Total #93.323				\$ 507,485
<i>Passed Through Ohio Department of Health</i>				
Public Health Workforce	93.354	04110012WF0122		\$ 101,683
Public Health Workforce	93.354	04110012WF0223		<u>\$ 30,337</u>
Total #93.354				\$ 132,020
<i>Passed Through Ohio Department of Health</i>				
Maternal and Child Health Services Block Grant to the States	93.994	04110011CK0523	\$ 7,750	\$ 26,949
Maternal and Child Health Services Block Grant to the States	93.994	04110011CK0624	\$ 7,883	\$ 13,507
Maternal and Child Health Services Block Grant to the States	93.994	04110011MP0422		\$ 66,000
Maternal and Child Health Services Block Grant to the States	93.994	04110011MP0523		<u>\$ 46,694</u>
Total #93.994				\$ 153,150
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>\$ 946,814</u>
U.S. DEPT. OF THE TREASURY				
<i>Passed Through Ohio Department of Health</i>				
COVID-19 Coronavirus Response Supplemental	21.019	04110012CO0121		<u>\$ 6,196</u>
Total #21.019				\$ 6,196
TOTAL U.S. DEPARTMENT OF TREASURY				<u>\$ 6,196</u>
NATIONAL INSTITUTES OF HEALTH				
<i>Passed Through The Ohio State University</i>				
Optimizing HEALing in Ohio Communities (OHIO)	93.279	SPC-1000011427 GR130567		<u>\$ 71,323</u>
Total #93.279				\$ 71,323
TOTAL NATIONAL INSTITUTES OF HEALTH				<u>\$ 71,323</u>

JEFFERSON COUNTY GENERAL HEALTH DISTRICT
JEFFERSON COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
CENTERS FOR DISEASE CONTROL AND PREVENTION				
<i>Passed Through Canton City Health Department</i> HIV Prevention Activities	93.940	07620012HP0815		\$ 8,929
Total #93.940				\$ 8,929
<i>Passed Through Ohio Department of Health</i> Capacity Building for Healthy Eating and Active Living (HEAL) Tier 1	93.439	6 NU58DP006505-04-00		\$ 20,821
Total #93.439				\$ 20,821
TOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION				\$ 29,750
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 1,311,952

The accompanying notes are an integral part of this schedule.

**JEFFERSON COUNTY GENERAL HEALTH DISTRICT
JEFFERSON COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Jefferson County General Health District (the District) under programs of the federal government for the year ended December 31, 2023. 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 District, it is not intended to and does not present the financial position or changes in net position of the District.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

The District passes certain federal awards received from Ohio Department of Health to other governments or not-for-profit agencies (subrecipients). As Note B describes, the District reports expenditures of Federal awards to subrecipients when paid in cash.

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

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OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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800-282-0370

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

Jefferson County General Health District
Jefferson County
500 Market Street, 6th Floor
Steubenville, Ohio 43952

To the Board of Directors:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental and proprietary fund types of the Jefferson County General Health District, Jefferson County, (the District) as of and for the year ended December 31, 2023, and the related notes to the financial statements, and have issued our report thereon dated August 27, 2024, wherein we noted the District followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

August 27, 2024

OHIO AUDITOR OF STATE KEITH FABER



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

Jefferson County General Health District
Jefferson County
500 Market Street, 6th Floor
Steubenville, Ohio 43952

To the Board of Directors:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Jefferson County General Health District's, Jefferson County, (District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Jefferson County General Health District's major federal programs for the year ended December 31, 2023. Jefferson County General Health District's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Jefferson County General Health District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

August 27, 2024

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**JEFFERSON COUNTY GENERAL HEALTH DISTRICT
JEFFERSON COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2023**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list): Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	AL# 10.557 93.323
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

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OHIO AUDITOR OF STATE KEITH FABER



JEFFERSON COUNTY GENERAL HEALTH DISTRICT

JEFFERSON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/17/2024

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