

***CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY***

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2021





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Board of Health
Clermont County General Health District
2275 Bauer Road, Suite 300
Batavia, Ohio 45103

We have reviewed the *Independent Auditor's Report* of the Clermont County General Health District, Clermont County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2021 through December 31, 2021. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Clermont County General Health District is responsible for compliance with these laws and regulations.

Keith Faber
Auditor of State
Columbus, Ohio

August 23, 2022

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**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

For the Year Ended December 31, 2021

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Independent Auditor’s Report	1 - 3
Management’s Discussion and Analysis	4 -10
Statement of Net Position – Cash Basis	11
Statement of Activities – Cash Basis	12
Balance Sheet – Governmental Funds – Cash Basis	14-15
Statement of Revenues, Expenditures and Changes in Fund Balances – Cash Basis	16-17
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual General Fund	18
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Food Service Special Revenue Fund	19
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) WIC Grant Special Revenue Fund	20
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Sewage Program Special Revenue Fund	21
Notes to the Financial Statements	22 – 33
Schedule of Expenditures of Federal Awards	34
Notes to the Schedule of Expenditure of Federal Awards	35-36
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	37-38
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	39-41
Schedule of Findings	42
Schedule of Prior Audit Findings (prepared by management)	43

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INDEPENDENT AUDITOR'S REPORT

Clermont County General Health District
Clermont County
2275 Bauer Road, Suite 300
Batavia, Ohio 45103

To the Board of Health:

Report on the Audit of the Financial Statements

Opinions

We have audited the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Clermont County General Health District, Clermont County, Ohio (the Board), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Board, as of December 31, 2021, and the respective changes in cash basis financial position thereof and the respective budgetary comparison for the General, Food Service, WIC Administration and Sewage Program funds for the year then ended in accordance with the cash-basis of accounting described in Note 2.

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 Board, 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.

Emphasis of Matter - Accounting Basis

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matter

As discussed in Note 3 to the financial statements, the Board has elected to change its financial presentation to a cash basis of accounting comparable to the requirements of *Governmental Accounting Standards*. Our opinions is not modified with respect to this matter.

As discussed in the Note 11 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Board. We did not modify our opinions regarding this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 2, and for determining that the cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. 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 Board'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 *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 Board'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 Board'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 that collectively comprise the Board's basic financial statements.

The Schedule of Expenditures of Federal Awards (schedule) 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.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied to the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements as a whole.

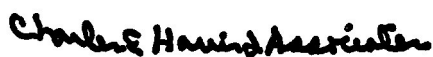
Other Information

We applied no procedures to management's discussion & analysis. Accordingly, we express no opinion or any other assurance on it.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2022, 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. 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 Board'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 Board's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
June 15, 2022

Clermont County General Health District
Clermont County
Management's Discussion and Analysis
For the Year Ended December 31, 2021

Unaudited

The discussion and analysis of the General Health District's financial performance provides an overall review of the Health District's financial activities for the year ended December 31, 2021. The intent of this discussion and analysis is to look at the Health District's financial performance as a whole. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the Health District's financial performance.

Financial Highlights

Key financial highlights for the year 2021 are as follows:

- The assets of the Health District exceeded its liabilities at the close of the year ended December 31, 2021, by \$3,959,870 (net position).
- The Health District's total net position increased by \$1,040,484 which represents a 35% increase from the 2020 restated net position.
- At the end of 2021, the Health District's governmental funds reported a combined ending fund balance of \$3,959,870. Of this amount, \$1,617,836 is available for spending (unassigned fund balance) on behalf of Clermont County citizens.
- At the end of the 2021 fiscal year, the unassigned fund balance for the general fund was \$1,617,836 or 55% of total general fund expenditures.

Using the Basic Financial Statements

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the Health District as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities and conditions.

The Statement of Net Position and Statement of Activities provide information about the activities of the whole Health District. Major fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what dollars remain for future spending. The fund financial statements also look at the Health District's most significant funds with all other non-major funds presented in total as one column.

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Health District has elected to present its financial statements on a cash basis of accounting which is a change from the 2020 GAAP presentation. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Health District's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial

Clermont County General Health District
Clermont County
Management's Discussion and Analysis
For the Year Ended December 31, 2021

Unaudited

information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

Reporting the Health District as a Whole

The statement of net position and the statement of activities reflect how the Health District did financially as a whole during 2021, within the limitations of cash basis accounting. The statement of net position presents the cash balances of the governmental activities of the Health District at year end. The statement of activities compares cash disbursements with program receipts for each governmental program. Program revenues include charges for services and grant contributions. The comparison of cash disbursements with program receipts identifies how each governmental function draws from the Health District's general receipts.

Reporting the Health District's Most Significant Funds

Fund Financial Statements

Fund financial statements provide detailed information about the Health District's major funds – not the Health District as a whole. The Health District establishes separate funds to better manage its many activities and to help demonstrate that money that is restricted as to how it may be used is being spent for the intended purpose. The funds of the Health District are split into the following category:

Governmental Funds - All of the Health District's activities are reported in governmental funds. The governmental fund financial statements provide a detailed view of the Health District's governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Health District's programs. The Health District's significant governmental funds are presented on the financial statements in separate columns. The information for nonmajor funds (funds whose activity or balances are not large enough to warrant separate reporting) is combined and presented in total in a single column. The Health District's major funds are the General Fund, Food Service, WIC Administration, and Sewage Program.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Health District, assets exceeded liabilities by \$3,959,870 as of December 31, 2021.

**Clermont County General Health District
Clermont County**

Management's Discussion and Analysis
For the Year Ended December 31, 2021

Unaudited

Table 1 provides a summary of the Health District's net position for 2021 compared to 2020.

Table 1
Net Position
(In Thousands)

	<u>2021</u>	<u>2020</u> (restated)
ASSETS		
Current assets:		
Equity in Pooled Cash and Cash Equivalents	\$3,959.8	\$2,919.4
Total assets	<u>3,959.8</u>	<u>2,919.4</u>
 NET POSITION		
Restricted for:		
Community Health Services	212.0	212.6
Environmental Health	1,267.1	1,050.9
Health Promotion and Planning	427.0	320.5
Unrestricted	<u>2,053.7</u>	<u>1,335.4</u>
Total net position	<u>\$3,959.8</u>	<u>\$2,919.4</u>

The Health District's Current Assets increased \$1,040,484 due to increases in grant funding in 2021.

For 2021, the Health District reported an overall \$1,040,484 increase in total net position for the Health District as whole. The unrestricted net position, the part that can be used to finance day to day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, increased by \$718,296.

**Clermont County General Health District
Clermont County**

Management's Discussion and Analysis
For the Year Ended December 31, 2021

Unaudited

Table 2 provides a summary of the changes in the statement of activities for 2021 compared to 2020.

Table 2
Statement of Activities
(In Thousands)

	Governmental Activities	
	<u>2021</u>	<u>2020</u> (restated)
Program Revenues:		
Charges for Services	\$2,086.3	\$1,831.8
Operating Grants and Contributions	3,698.8	2,880.1
<i>Total Revenues</i>	<u>5,785.1</u>	<u>4,711.9</u>
Program Expenses		
Health:		
Environmental Health	2,939.6	1,469.2
Community Health Services	845.9	657.3
Health Promotion and Planning	172.6	407.3
Administration	786.5	1,813.0
<i>Total Expenses</i>	<u>4,744.6</u>	<u>4,346.8</u>
<i>Increase in Net Position</i>	<u>\$1,040.5</u>	<u>\$365.1</u>

Governmental Activities

The Health District's governmental activities include Environmental Health, Community Health Services, Health Promotion and Planning, and Administration. Overall expenses increased by \$368,408 and revenues increased by \$1,043,771. The increase in expenses is largely the result of surge staffing for the COVID-19 pandemic response. Operating grants and contributions increase and decrease from year to year based on the timing of the receipt of grant payments.

Major programs in Environmental Health include Vital Statistics, Food Service, Solid Waste, Private Water, Private Sewage, Plumbing, and Swimming Pool Inspections. Expenses for Environmental Health decreased by \$110,641 in 2021 compared to 2020. This was due to the timing of household sewage treatment system replacements financed through the Septic Rehabilitation program.

Community Health Services includes the Children with Medical Handicaps Program which provides diagnostic and treatment programs that link families with providers; the Tuberculosis Program, providing Tuberculosis skin testing and case management; the Women, Infants and Children (WIC) grant whose goal is to improve the nutritional status of mothers, infants, and children during critical stages of growth and development; and the COVID-19 Workforce Program which aims to recruit, hire, and train personnel to build capacity to address public health priorities deriving from COVID-19. Expenses for Community Health Services decreased by \$7,603 in 2021 compared to 2020. This was due to a shift in staff activities.

**Clermont County General Health District
Clermont County**

Management's Discussion and Analysis
For the Year Ended December 31, 2021

Unaudited

Health Promotion and Planning is the Immunization Program, providing low cost immunizations for children and adults; the Communicable Disease Program which tracks and conducts disease surveillance; Injury Prevention Program, working to reduce the number of injuries related to prescription drug overdoses; and the Bioterrorism (Public Health Emergency Preparedness) Program which ensures public health is ready and able to respond to major emergencies or terrorism events. Health Promotion and Planning expenses decreased by \$48,756 in 2021 compared to 2020. This decrease is the result of the timing of expenses during the grant year.

Administration includes the overall administration of the Health District including fiscal management; clerical support staff; the Public Health Nuisance Program which addresses nuisance complaints made by citizens; and administration of the Water and Waste, Environmental Health and Nursing Divisions. Administration expenses increased by \$535,409 in 2021 compared to 2020. This was due to a shift in staff activities.

The Health District's strategy to secure the maximum amount of grants and contracts that are provided by the state and federal governments continues to be productive. Grants received in 2021 include Public Health Emergency Preparedness (Bioterrorism), COVID-19 Contact Tracing, Coronavirus Response, Enhanced Operations, Vaccine Equity, Injury Prevention-Drug Overdose Prevention (Preventive Health and Health Services), and Women, Infants, and Children (WIC). The Health District also holds contracts with the Clermont County Board of Commissioners for the Tuberculosis program, the City of Milford for public health services, and the Ohio Department of Health for the SmokeFree Ohio Workplace program. In 2012, the Health District started receiving funds for MAC (Medicaid Administrative Claiming) based on services provided to clients by the Nursing and Administrative Divisions.

Financial Analysis of the Health District's Funds

As noted earlier, the Health District uses fund and project ledger accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: The focus of the Health District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Health District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the Health District's net resources available for spending at the end of the fiscal year.

At the current fiscal year, the Health District's governmental funds reported combined ending fund balances of \$3,959,870. Of this amount, \$1,617,836 constitutes the unassigned fund balance, which is available for spending. The remainder of fund balance, \$2,342,034, is restricted to indicate that it is not available for new spending. The General Fund is the chief operating fund of the Health District. At the end of the current fiscal year, the unassigned fund balance of the general fund was \$1,617,836. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to the total fund expenditures. The unassigned fund balance represents 55% of the total general fund expenditures.

Revenues exceeded expenditures in the General Fund by \$717,837 in 2021. Intergovernmental accounts for 69.6% of revenues in the General Fund. This consists of money from the townships, villages, and the City of Milford. Environmental Health accounts for the majority, \$2,184,621, of

**Clermont County General Health District
Clermont County**

Management's Discussion and Analysis
For the Year Ended December 31, 2021

Unaudited

expenditures in the General Fund.

The Food Service Special Revenue Fund accounts for licenses for the Food Service Program. The program is responsible for licensing and inspecting food service operations to ensure safety and sanitation regulations are being followed. At the end of 2021 the ending fund balance was \$498,777.

The WIC Administration Special Revenue Fund accounts for federal grant monies for the Women, Infants and Children (WIC) program. WIC is a program for pregnant women, women who recently had a baby, breastfeeding moms, infants, and children up to age five. WIC provides nutrition education and support, breastfeeding education and support, referrals to healthcare, immunization screenings and referrals, and supplemental foods. At the end of the 2021 fiscal year, the ending fund balance was \$116,372.

The Sewage Program Special Revenue Fund accounts for permits and licenses for the onsite Sewage Program. The program is responsible for reviewing private sewage treatment system applications, issuing permits for installation, and conducting inspections of the installation. The program also conducts basic system assessments of existing private sewage systems to ensure compliance with local and state laws. At the end of the 2021 fiscal year, the ending fund balance was \$572,706.

General Fund Budgeting Highlights

The Health District's budget is prepared and approved by the Board of Health according to Ohio Law by April 1st of the year prior to the fiscal year. The budget is then approved by the Clermont County Budget Commission. The budget is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

During the course of 2021, the Health District amended its general fund budget several times. All recommendations for the budget were reviewed by the Clermont County Board of Health for adoption on the change. With the General Fund supporting many of our major activities, the General Fund is monitored closely, looking for possible revenue shortfalls or over spending. Expenditures are typically increased as needed to cover unanticipated costs. There were additional appropriations in the General Fund budget in 2021 in the amount of \$717,000 for cash advances to restricted grant funds and unanticipated program funding.

Economic Factors and 2021 Budget

The Health District budget was heavily impacted by the COVID-19 pandemic. The increased workload of the response forced the Health District to nearly double its workforce leading to increased payroll expenses. Additional federal funding in the form of the Coronavirus Response, COVID-19 Contact Tracing, Enhanced Operations, and Vaccine Equity grants was received through the Ohio Department of Health to offset the staffing costs as well as increased expenses related to both the response and vaccination campaign.

The Health District anticipates the response affecting the agency's budget beyond the expiration of the declared emergency. These factors were considered in the preparation of the Health

Clermont County General Health District
Clermont County
Management's Discussion and Analysis
For the Year Ended December 31, 2021

Unaudited

District's 2022 budget. The Health District has increased its 2022 budget by 5.93% in an attempt to continue providing public health services with the revenue and expense projections based on current economic factors.

Requests for Information

This financial report is designed to provide our citizens, creditors, and investors with a general overview of the Health District's finances and to show the Health District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Katrina Stapleton, Clermont County General Health District, Fiscal Officer, 2275 Bauer Road, Batavia, Ohio 45103, (513) 732-7499, ccph@clermontcountyohio.gov or visit the Health District website at www.ccphohio.org.

Clermont County General Health District
Clermont County
Statement of Net Position- Cash Basis
December 31, 2021

	Governmental Activities
ASSETS	
<i>Current assets:</i>	
Equity in Pooled Cash and Cash Equivalents	\$3,959,870
<i>Total assets</i>	3,959,870
 NET POSITION	
Restricted for:	
Community Health Services	\$285,737
Environmental Health	1,267,145
Health Promotion and Planning	353,734
Assigned	2,871
Unrestricted	2,050,383
<i>Total net position</i>	\$3,959,870

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

**Clermont County General Health District
Clermont County**

Statement of Activities- Cash Basis
December 31, 2021

Functions/Programs	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Contributions and Grants	Primary Government
				Total Governmental Activities
Primary government:				
Governmental activities:				
Environmental Health	\$2,939,589	\$2,015,811	\$1,823,968	\$900,190
Community Health Services	845,912	21,607	898,830	74,525
Health Promotion and Planning	172,579	9,652	186,941	24,015
Administration	786,532	39,195	789,092	41,754
Total governmental activities	<u>4,744,613</u>	<u>2,086,266</u>	<u>3,698,831</u>	<u>1,040,484</u>
Total primary government	<u>\$4,744,613</u>	<u>\$2,086,266</u>	<u>\$3,698,831</u>	<u>\$1,040,484</u>
				1,040,484
				Net position - beginning (restated)
				<u>2,919,386</u>
				Net position - ending
				<u>\$3,959,870</u>

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

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Clermont County General Health District
Clermont County
Statement of Assets and Fund Balances- Cash Basis
Governmental Funds
December 31, 2021

	General Fund	Food Service
ASSETS		
Equity in Pooled Cash and Cash Equivalents	\$2,053,254	\$498,777
Total assets	2,053,254	498,777
 FUND BALANCES (DEFICITS)		
Restricted		
Community Health	\$0	\$0
Environmental Health	0	498,777
Health Promotion and Planning	0	0
Assigned		
Purchase Orders - Contract Services	198	0
Purchase Orders - Materials/Supplies	2,673	0
Unassigned		
	2,050,383	0
Total fund balances (deficits)	2,053,254	498,777
Total liabilities and fund balances (deficits)	\$2,053,254	\$498,777

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

Clermont County General Health District
Clermont County
Statement of Assets and Fund Balances- Cash Basis
Governmental Funds
December 31, 2021

WIC Administration	Sewage Program	Total Nonmajor Funds	Total Governmental Funds
\$116,756	\$572,706	\$718,378	\$3,959,870
<u>116,756</u>	<u>572,706</u>	<u>718,378</u>	<u>3,959,870</u>
0	0	285,737	285,737
0	572,706	195,662	1,267,145
116,756	0	236,979	353,734
0	0	0	198
0	0	0	2,673
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,050,383</u>
116,756	572,706	718,378	3,959,870
<u>\$116,756</u>	<u>\$572,706</u>	<u>\$718,378</u>	<u>\$3,959,870</u>

**Clermont County General Health District
Clermont County**

Statement of Receipts, Disbursements and Changes in Fund Balances- Cash Basis
For the Year Ended December 31, 2021

	General Fund	Food Service
RECEIPTS		
Charges for Services	\$349,941	\$0
Licenses and Permits	740,678	392,715
Intergovernmental	2,585,938	26,691
Other Revenue	37,748	3,217
Total receipts	3,714,304	422,623
DISBURSEMENTS		
Current:		
Environmental Health	2,184,621	248,429
Community Health Services	0	0
Health Promotion and Planning	0	0
Administration	755,188	0
Total disbursements	2,939,808	248,429
Excess (deficiency) of revenues over expenditures	774,496	174,194
OTHER FINANCING SOURCES (USES)		
Advances In	0	0
Advance Out	(57,000)	0
Proceeds from the Sale of Capital Assets	342	67
Total other financing sources (uses)	(56,658)	67
Net change in fund balances	717,837	174,261
Fund balances – beginning, restated	1,335,416	324,516
Fund balances - ending	\$2,053,254	\$498,777

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

**Clermont County General Health District
Clermont County**

Statement of Receipts, Disbursements and Changes in Fund Balances- Cash Basis
For the Year Ended December 31, 2021

WIC Administration	Sewage Program	Total Nonmajor Funds	Total Governmental Funds
\$0	\$0	\$13,849	\$363,789
0	432,067	91,201	1,656,661
545,715	17,841	522,215	3,698,400
483	5,060	19,268	65,775
<u>546,198</u>	<u>454,968</u>	<u>646,533</u>	<u>5,784,626</u>
0	453,316	53,223	2,939,589
574,228	0	271,684	845,912
0	0	172,579	172,579
0	0	31,345	786,532
<u>574,228</u>	<u>453,316</u>	<u>528,831</u>	<u>4,744,613</u>
<u>(28,031)</u>	<u>1,652</u>	<u>117,702</u>	<u>1,040,013</u>
0	0	57,000	57,000
0	0	0	(57,000)
0	0	63	471
<u>0</u>	<u>0</u>	<u>57,063</u>	<u>471</u>
(28,031)	1,652	174,765	1,040,484
<u>144,786</u>	<u>571,054</u>	<u>543,612</u>	<u>2,919,386</u>
<u>\$116,756</u>	<u>\$572,706</u>	<u>\$718,378</u>	<u>\$3,959,870</u>

Clermont County General Health District
Clermont County
Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual
For the Year Ended December 31, 2021

General Fund

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
RECEIPTS				
Charges for Services	\$279,826	\$279,826	\$349,941	\$70,115
Licenses and Permits	529,520	529,520	740,678	211,158
Intergovernmental	1,079,252	1,796,252	2,585,938	789,685
Other Receipts	17,000	17,000	37,748	20,748
Total receipts	1,905,598	2,622,598	3,714,304	1,091,706
DISBURSEMENTS				
Current:				
Environmental Health	1,533,932	2,206,745	2,185,594	21,150
Administration	757,297	757,296	757,085	212
Total current	2,291,230	2,964,041	2,942,679	21,362
Total disbursements	2,291,230	2,964,041	2,942,679	21,362
Excess (deficiency) of receipts over disbursements	(385,632)	(341,443)	771,625	1,113,068
OTHER FINANCING SOURCES (USES)				
Advances Out	(57,000)	(57,000)	(57,000)	0
Proceeds from the Sale of Capital Assets	0	0	341	341
Total other financing sources (uses)	(57,000)	(57,000)	(56,659)	341
Net change in fund balances	(442,632)	(398,443)	714,966	1,113,409
Fund balances - beginning	1,250,785	1,250,785	1,250,785	0
Prior year encumbrances appropriated	84,632	84,632	84,632	0
Fund balances - ending	\$892,785	\$936,974	\$2,050,383	\$1,113,409

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

Clermont County General Health District
Clermont County
Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual
For the Year Ended December 31, 2021

Food Service Special Revenue Fund

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
RECEIPTS				
Licenses and Permits	\$349,410	\$349,410	\$392,715	\$43,305
Intergovernmental	0	0	26,691	26,691
Other Revenue	0	0	3,217	3,217
Total receipts	<u>349,410</u>	<u>349,410</u>	<u>422,623</u>	<u>73,213</u>
DISBURSEMENTS				
Current:				
Environmental Health	<u>374,506</u>	<u>374,500</u>	<u>248,429</u>	<u>126,071</u>
Total current	<u>374,506</u>	<u>374,500</u>	<u>248,429</u>	<u>126,071</u>
Total disbursements	<u>374,506</u>	<u>374,500</u>	<u>248,429</u>	<u>126,071</u>
Excess (deficiency) of receipts over disbursements	<u>(25,096)</u>	<u>(25,090)</u>	<u>174,194</u>	<u>199,284</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from the Sale of Capital Assets	<u>0</u>	<u>0</u>	<u>67</u>	<u>67</u>
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>67</u>	<u>67</u>
Net change in fund balances	(25,096)	(25,090)	174,261	199,351
Fund balances - beginning	324,420	324,420	324,420	0
PY encumbrances appropriated	<u>96</u>	<u>96</u>	<u>96</u>	<u>0</u>
Fund balances - ending	<u>\$299,420</u>	<u>\$299,426</u>	<u>\$498,777</u>	<u>\$199,351</u>

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

**Clermont County General Health District
Clermont County**
Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual
For the Year Ended December 31, 2021

WIC Administration Grant Special Revenue Fund

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
RECEIPTS				
Intergovernmental	\$644,226	\$644,226	\$545,715	\$(98,511)
Other Receipts	0	0	483	483
Total receipts	644,226	644,226	546,198	(98,028)
DISBURSEMENTS				
Current:				
Community Health Services	644,226	644,226	574,420	69,806
Total current	644,226	644,226	574,420	69,806
Total disbursements	644,226	644,226	574,420	69,806
Excess (deficiency) of receipts over disbursements	0	0	(28,223)	(28,223)
Net change in fund balances	0	0	(28,223)	(28,223)
Fund balances - beginning	144,595	144,595	144,595	0
Fund balances - ending	\$144,595	\$144,595	\$116,372	\$(28,223)

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

Clermont County General Health District
Clermont County
Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual
For the Year Ended December 31, 2021

Sewage Program Special Revenue Fund

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
RECEIPTS				
Licenses and Permits	\$538,800	\$538,800	\$432,067	\$(106,733)
Intergovernmental	0	0	17,841	17,841
Other Receipt	0	0	5,060	5,060
Total receipts	<u>538,800</u>	<u>538,800</u>	<u>454,968</u>	<u>(83,832)</u>
DISBURSEMENTS				
Current:				
Unassigned				
Environmental Health	565,104	563,800	454,144	109,656
Total current	<u>565,104</u>	<u>563,800</u>	<u>454,144</u>	<u>109,656</u>
Total disbursements	<u>565,104</u>	<u>563,800</u>	<u>454,144</u>	<u>109,656</u>
Excess (deficiency) of receipts over disbursements	<u>(26,304)</u>	<u>(25,000)</u>	<u>824</u>	<u>25,824</u>
Net change in fund balances	(26,304)	(25,000)	824	25,824
Fund balances - beginning	569,750	569,750	569,750	0
PY encumbrance appropriated	<u>1,304</u>	<u>1,304</u>	<u>1,304</u>	<u>0</u>
Fund balances - ending	<u>\$544,750</u>	<u>\$546,054</u>	<u>\$571,878</u>	<u>\$25,824</u>

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

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 – Reporting Entity

A five-member Board of Health, whose members are appointed by the District Advisory Council, governs the Health District. The Board appoints a health commissioner and all employees of the Health District. The Health District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services, the issuance of health-related licenses and permits and emergency response planning.

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

The financial statements present the primary government including all funds, departments, and boards for which the Health District is financially accountable. The Health District does not have any component units.

Note 2 - Summary of Significant Accounting Policies

As discussed further in the "Basis of Accounting" section of this note, 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 Health District's accounting policies.

A. Basis of Presentation

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

Government-Wide Financial Statements The statement of net position and the statement of activities display information about the Health District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" receipts and disbursements. The statements distinguish between those activities of the Health District that are governmental in nature and those that are considered business-type activities. 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 Health District has no business-type activities.

The statement of net position presents the cash balance of the governmental of the Health District at year end. The statement of activities compares disbursements and program receipts for each program or function of the Health District's governmental activities and business-type 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 Health District is responsible. Program receipts include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational requirements of a particular program. Receipts which are not classified as program receipts are presented as general receipts of the Health District, with certain limited exceptions. The comparison of direct

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2021

disbursements with program receipts identifies the extent to which each governmental program is self-financing on a cash basis or draws from the general receipts of the Health District.

Fund Financial Statements During the year, the Health District segregates transactions related to certain Health District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Health District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

The Health District uses governmental 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. A governmental fund is one that which most governmental functions of the Health District are financed. The major governmental funds of the Health District are presented below:

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 Health District for any purpose provided it is expended or transferred according to the general laws of Ohio.

Food Service Special Revenue Fund – The Food Service Fund accounts for all permits and services for the food service program.

WIC Administration Special Revenue Fund – The WIC Administration Special Revenue Fund accounts for federal grant monies for the Women, Infants and Children program.

Sewage Program Special Revenue Fund – The Sewage Fund accounts for all permits, applications, and basic system assessment fees for the residential sewage program.

The other governmental funds of the Health District account for grants and other resources whose use is restricted for a particular purpose.

C. Basis of Accounting

The Health District's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the Health District's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Health District are described in the appropriate section in this note.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

D. Budgetary Process

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

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2021

Appropriations- Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. The Board of Health must annually approve appropriation measures and subsequent amendments.

Amendments beyond the object level must be approved by the Board of Health. In 2021, the original appropriation measure was increased and decreased by the Board with the net effect as follows: General Fund \$717,000 due to additional money received for the response of COVID-19.

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

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

E. Cash and Investments

The County Treasurer is the custodian for the Health District's cash and investments. The County's cash and investment pool holds the Health District's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the Clermont County Auditor, Linda L. Fraley, 101 E Main St. 2nd Floor, Batavia, Ohio 45103, www.clermontauditor.org, (513) 732-7150.

F. Capital Assets

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

G. Interfund Receivables/Payables

Advances are made to specialty funds to provide working capital for operations or projects. These items are not reflected as assets and liabilities in the accompanying financial statements. Individual fund interfund loan balances as of December 31, 2021 related to the primary government were as follows:

	Receivable	Payable
General	\$432,547	
PHHS Block Grant		\$45,500
Bioterrorism Grant		75,047
WIC Administration		255,000
COVID Grant		57,000
TOTAL	\$432,547	\$432,547

H. Compensated Absences

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.

CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY

Notes to the Financial Statements
For the Year Ended December 31, 2021

I. Net Position

Net Position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on use either through enabling legislation adopted by the Board of Health or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Health District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available. Net position restricted for other purposes are restricted by grantors and regulations of other governments.

J. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Health District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

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 of Health. Those committed amounts cannot be used for any other purpose unless the Board of Health removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. 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.

Assigned Amounts in the assigned fund balance classification are intended to be used by the Health District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Board of Health or a Health District official delegated that authority by resolution, or by State Statute.

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

The Health 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.

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 3- Change in Basis of Accounting and Restatement of Net Position and Fund Balance

In 2020, the Health District decided to change its basis of accounting from generally accepted accounting principles (GAAP) to a cash basis. All relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. This change resulted in the following changes in net position and fund balances:

	Governmental Activities
Net Position December 31, 2020	(\$2,850,126)
Adjustments:	
Intergovernmental Receivable	(328,970)
Loans Receivable	(435,618)
Net Pension Asset	(32,743)
Furniture, Fixtures, and Equipment	(161,359)
Accumulated Depreciation	91,945
Deferred Outflow Related to Pensions/OPEB	(942,451)
Accounts Payable	33,769
Accrued Wages and Benefits	70,897
Due Within One Year	112,472
Due in More Than One Year	60,499
Net Pension/OPEB Liability	5,880,203
Deferred Inflow Related to Pensions/OPEB	1,420,868
Restated Net Position December 31, 2020	\$2,919,386

	General Fund	Food Service Fund	WIC Administration Fund	Sewage Program Fund	Other Nonmajor Funds	Total
Fund Balance December 31, 2020	\$2,124,768	\$321,178	\$10,325	\$562,785	\$552,701	\$3,571,757
Adjustments:						
Interfund Receivable	(375,547)	-	-	-	(153,435)	(528,982)
Intergovernmental Receivable	(46,325)	-	(129,210)	-	-	(175,535)
Loans Receivable	(435,618)	-	-	-	-	(435,618)
Accounts Payable	17,899	679	571	3,007	11,615	33,771
Accrued Wages and Benefits	50,239	2,659	8,100	5,262	4,637	70,897
Interfund Payable	-	-	255,000	-	120,547	375,547
Unavailable Revenue-Grants	-	-	-	-	7,549	7,549
Restated Fund Balance December 31, 2020	\$1,335,416	\$324,516	\$144,786	\$571,054	\$543,614	\$2,919,386

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 4- Cash and Investments

As required by the Ohio Revised Code, the Clermont County Treasurer is the custodian for the Health District's cash and investments. The County's cash and investment pool holds the Health District's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the Clermont County Auditor, Linda L. Fraley, 101 E Main St. 2nd Floor, Batavia, Ohio 45103, www.clermontauditor.org, (513) 732-7150.

Note 5 – Intergovernmental Funding

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

Note 6 - Risk Pool Membership

The Health District is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the Health District's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

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

	<u>2020</u>
Cash and investments	\$40,318,971
Actuarial liabilities	\$14,111,510

Note 7 – Defined Benefit Pension Plans

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – Health District 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 combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional and combined plans. 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

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2021

detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the 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 in the traditional and combined plans 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 and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
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
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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. The initial amount of a member's

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2021

pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is 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. 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 annuitization of their benefit (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. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2021

	State and Local
2021 Statutory Maximum Contribution Rates	
Employer	14.0%
Employee *	10.0%
 2021 Actual Contribution Rates	
Employer:	
Pension ****	14.0%
Post-employment Health Care Benefits ****	0.0%
Total Employer	0.0%
Employee	10.0%

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

**** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

For 2021, the Health District's contractually required contribution was \$382,955 for the traditional plan, \$11,844 and for the combined plan.

Note 8 – Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care trust, which funds 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. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2021

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care 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 separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

In order to qualify for postemployment 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 with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report 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 to the Board 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, Ohio 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 postemployment health care through their contributions to OPERS. When funding is approved by the OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2021

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District's contractually required contribution was \$0 for the year 2021.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, 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 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 into the RMA for participants in the Member-Directed Plan for 2021 was 4.0 percent.

Note 9 – Contingent Liabilities

Amounts grantor agencies pay to the Health District are subject to audit and adjustment by the grantor, principally the state and federal government. Grantors 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 10- 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 continues. During 2021, the Health District received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Health District. The impact on the Health District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2021, the District received \$86,635 as an on-behalf of grant from another government organization. These amounts are recorded in the applicable Special Revenue fund.

Note 11- Loans Receivable

The Health District administers the Clermont County Septic System Rehabilitation Financing Program which assists low income households throughout Clermont County in addressing malfunctioning or incomplete onsite sewage disposal systems in order to abate public health nuisances by providing funds and technical assistance to qualifying applicants. Funds are dispersed as deferred, forgivable, five-year interest free loans. The principal is forgiven at a rate of 20% per year. The balance of loans receivable fluctuates from year to year depending on the timing of contract execution and mortgage recording. The balance of loans receivable as of December 31, 2021 was \$320,367 which is a decrease of \$115,251 from the prior year.

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 12- Fund Balances

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

<u>Fund Balances</u>	<u>General Fund</u>	<u>Food Service Fund</u>	<u>WIC Administration Fund</u>	<u>Sewage Fund</u>	<u>Total Nonmajor Funds</u>
Restricted for					
Community Health	0	0	0	0	285,737
Environmental Health	0	498,777	0	572,706	195,662
Health Promotion and Planning	0		116,756	0	236,979
<i>Total Restricted</i>	<u>0</u>	<u>498,777</u>	<u>116,756</u>	<u>572,706</u>	<u>718,378</u>
Assigned to					
Purchase Orders- Contract Services	198	0	0	0	0
Purchase Orders- Materials/Supplies	2,673	0	0	0	0
<i>Total Assigned</i>	<u>2,871</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned (Deficits)	<u>2,050,383</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fund Balances</i>	<u><u>\$2,053,254</u></u>	<u><u>\$498,777</u></u>	<u><u>\$116,756</u></u>	<u><u>\$572,706</u></u>	<u><u>\$718,378</u></u>

CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

FEDERAL GRANTOR Pass Through Grantor Program Title	Pass Through Entity Number	Federal ALN Number	Disbursements
<u>U.S. DEPARTMENT OF THE TREASURY</u>			
<i>Passed Through Ohio Department of Health</i>			
Coronavirus Response Supplemental	01310012CO0121	21.019	\$542,984
COVID-19 Contact Tracing	01310012CT0120	21.019	228,089
COVID-19 Vaccine Needs Assessment	01310012VN0121	21.019	20,000
Total U.S. Department of the Treasury			<u>\$791,073</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES CENTERS FOR DISEASE CONTROL AND PREVENTION</u>			
<i>Passed Through Ohio Department of Health</i>			
Public Health Workforce	01310012WF0122	93.354	\$27,495
			<u>\$27,495</u>
COVID-19 Vaccine Equity Supplement Local Health Department Subgrants	01310012VE0121	93.268	39,380
COVID-19 Contact Tracing Supplemental	01310012CT0121	93.323	89,025
COVID-19 Enhanced Operations	01310012EO0121	93.323	461,441
			<u>550,466</u>
Injury Prevention-Drug Overdose Prevention	01310014ID0220	93.991	15,700
Injury Prevention-Drug Overdose Prevention	01310014ID0321	93.991	49,447
			<u>65,147</u>
Public Health Emergency Preparedness (PHEP)	01310012PH1221	93.069	137,960
Public Health Emergency Preparedness (PHEP)	01310012PH1322	93.069	34,619
			<u>172,579</u>
Total U.S. Department of Health and Human Services- CDC			<u>\$855,067</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Health</i>			
WIC ADMINISTRATION	01310011WA1219	10.557	\$2,518
WIC ADMINISTRATION	01310011WA1421	10.557	432,852
WIC ADMINISTRATION	01310011WA1522	10.557	139,328
Total U.S. Department of Agriculture			<u>574,698</u>
Total Expenditures of Federal Awards			<u>\$2,220,838</u>

The accompanying notes are an integral part of this schedule.

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) reports the Clermont County General Health District's (the District's) federal award programs' disbursements for the year ended December 31, 2021. 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 2 – 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

Note 3 – 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 4 – Matching Requirements

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

Note 5 – Ohio Department of Health

Ohio Department of Health Grants Administration Policies and Procedures (OGAPP) Manual requires the receipts of all federal awards to be reported in addition to the reporting of the federal expenditures. The following federal funds were received from the Ohio Department of Health during the audit period.

US Department of the Treasury

Ohio Department of Health

<u>Grant</u>	<u>Project Number</u>	<u>ALN #</u>	<u>Receipts</u>
Coronavirus Response (COVID)	01310012CO0121	21.019	\$490,425
COVID-19 Contact Tracing	01310012CT0120	21.019	\$379,385
COVID-19 Vaccine Needs Assessment	01310012VN0121	21.019	\$20,000

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

US Department of Health and Human Services-CDC

Ohio Department of Health

Grant

<u>Grant</u>	<u>Project Number</u>	<u>CFDA #</u>	<u>Receipts</u>
COVID-19 Vaccine Equity Supplement Local Health Department Subgrants	01310012VE0121	93.323	\$170,387
COVID-19 Contact Tracing Supplemental	01310012CT0121	93.323	\$89,025
COVID-19 Enhanced Operations	01310012EO0121	93.991	\$455,778
Injury Prevention-Drug Overdose Prevention	01310014ID0321	93.991	\$105,000
Public Health Emergency Preparedness	01310012PH1221	93.069	\$125,435
Public Health Emergency Preparedness	01310012PH1322	93.069	\$61,506

US Department of Agriculture

Ohio Department of Health

Grant

<u>Grant</u>	<u>Project Number</u>	<u>CFDA #</u>	<u>Receipts</u>
WIC Administration	01310011WA1421	10.557	\$543,197

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

Clermont County General Health District
Clermont County
2275 Bauer Road, Suite 300
Batavia, Ohio 45103

To the Board of Health:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Clermont County General Health District, Clermont County, (the Board) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements and have issued our report thereon dated June 15, 2022, wherein we noted the District uses a special purpose framework other than general accepted accounting principles. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District and the District changed its accounting basis.

Report on Internal Control Over Financial Reporting

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

However, we noted a certain other matter not requiring inclusion in this report that we reported to the Board's management in a separate letter dated June 15, 2022.

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 Board'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 Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
June 15, 2022

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

Clermont County General Health District
Clermont County
2275 Bauer Road, Suite 300
Batavia, Ohio 45103

To the Board of Health:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Clermont County General Health District's (the Board) 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 the Board's major federal programs for the year ended December 31, 2021. The Board's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

In our opinion, the Board 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, 2021.

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 Board 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 Board's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The Board'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 Board'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 Board'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 Board'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 Board'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 Board'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 Board'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.

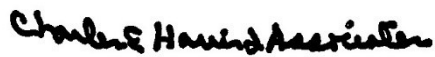
Report on Internal Control Over Compliance

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.



Charles E. Harris & Associates, Inc.

June 15, 2022

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
December 31, 2021**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	<i>Type of Financial Statement Opinion</i>	Unmodified
(d)(1)(ii)	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	No
(d)(1)(ii)	<i>Were there any significant deficiencies reported at the financial statement level (GAGAS)?</i>	No
(d)(1)(iii)	<i>Was there any reported material non-compliance at the financial statement level (GAGAS)?</i>	No
(d)(1)(iv)	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
(d)(1)(iv)	<i>Were there any significant deficiencies reported for major federal programs?</i>	No
(d)(1)(v)	<i>Type of Major Programs' Compliance Opinion</i>	Unmodified
(d)(1)(vi)	<i>Are there any reportable findings under 2 CFR § 200.516(a)</i>	No
(d)(1)(vii)	<i>Major Programs:</i>	CFDA # 21.019 Coronavirus Relief Fund CFDA # 10.557 WIC Administration
(d)(1)(viii)	<i>Dollar Threshold: Type A\B Programs</i>	Type A: >\$750,000 Type B: All Others
(d)(1)(ix)	<i>Low Risk Auditee under 2 CFR § 200.520?</i>	No

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY
For the Year Ended December 31, 2021

SCHEDULE OF PRIOR AUDIT FINDINGS – Prepared by Management

FINDING NUMBER	FINDING SUMMARY	STATUS	ADDITIONAL INFORMATION
2020-001	Audit Adjustment and Budgetary Statements.	Corrected	

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OHIO AUDITOR OF STATE KEITH FABER



CLERMONT COUNTY GENERAL HEALTH DISTRICT

CLERMONT 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 9/6/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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