

***CRAWFORD COUNTY GENERAL HEALTH DISTRICT***

**CRAWFORD COUNTY, OHIO**

**AUDIT REPORT**

**For the Year Ended December 31, 2013**







# Dave Yost • Auditor of State

Health District Board  
Crawford County Health District  
1520 Isaac Beal Road  
Bucyrus, Ohio 44820

We have reviewed the *Independent Auditor's Report* of the Crawford County Health District, Crawford County, prepared by Charles E. Harris & Associates, Inc., for the audit period July 1, 2012 through June 30, 2013. 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 Crawford County Health District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

February 22, 2016

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CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY, OHIO  
Audit Report  
For the year ended December 31, 2013

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***Charles E. Harris & Associates, Inc.***  
***Certified Public Accountants***

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## **INDEPENDENT AUDITOR'S REPORT**

Crawford County General Health District  
1520 Isaac Beal Road  
Bucyrus, Ohio 44820

To the Members of the Board:

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Crawford County General Health District, Crawford County, Ohio (the District), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the cash accounting basis Note 2 describes. This responsibility includes determining that the cash accounting basis is acceptable for the circumstances. Management is also responsible for designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the District's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Crawford County General Health District, Crawford County, Ohio, as of December 31, 2013, and the respective changes in cash financial position and the respective budgetary comparison for the General Fund, Public and School Health Services Fund, Women, Infants and Children Fund and the Help Me Grow Fund thereof for the year then ended in accordance with the accounting basis described in Note 2.

***Accounting Basis***

We draw attention to Note 2 of the financial statements, which describes the accounting basis, which differs from generally accepted accounting principles. We did not modify our opinion regarding this matter.

***Other Matters***

***Supplemental and Other Information***

We audited to opine on the District's financial statements that collectively comprise its basic financial statements. *Management's Discussion & Analysis* includes tables of net position, changes in net position and governmental activities. These tables provide additional analysis and are not a required part of the basic financial statements.

These tables are management's responsibility and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this 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, these tables are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other than the aforementioned procedures applied to the tables, we applied no procedures to any other information in Management's Discussion & Analysis, and we express no opinion or any other assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2014 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



***Charles E. Harris & Associates, Inc.***  
June 15, 2014

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

Unaudited

The discussion and analysis of the District Board of Health's (the District) financial performance provides a review of the District's financial activities for the year ended December 31, 2013, within the limitations of the District's cash basis of accounting. The intent of this discussion and analysis is to provide readers with a general explanation of the District's financial performance. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the District's financial performance.

**Using the Basic Financial Statements**

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the District's cash basis of accounting.

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 District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities and conditions on a cash basis of accounting.

The Statement of Net Position - Cash Basis and Statement of Activities - Cash Basis provide information about the activities of the whole District, presenting both an aggregate view of the District's finances and a long-term view of those finances. Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the District as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

**Basis of Accounting**

The basis of accounting is a set of guidelines that determine when financial events are recorded. The District has elected to present its financial statements on a cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the 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 information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.



**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

Unaudited  
(continued)

***Reporting the District as a Whole***

The statement of net position and the statement of activities reflect how the District did financially during 2013, within the limitations of the cash basis of accounting. The Statement of Net Position - Cash Basis presents the cash balances of the governmental activities of the District at year end. The Statement of Activities - Cash Basis compares disbursements with program receipts for each governmental activity. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of disbursements with program receipts identifies how each governmental function draws from the District's general receipts.

These statements report the District's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, these changes can be one way to measure the District's financial health. Over time, increases or decreases in the District's cash position is one indicator of whether the District's financial health is improving or deteriorating. When evaluating the District's financial condition, other nonfinancial factors should also be considered, such as the District's property tax base, the condition of the District's capital assets, the reliance on non-local financial resources for operations and the need for continued growth.

The Statement of Activities - Cash Basis reports all of the District's activities, which are governmental. Subdivision settlements, a local subsidy, charges for services and federal grant monies finance most of these activities.

***Reporting the District's Most Significant Funds***

***Fund Financial Statements***

Fund financial statements provide detailed information about the District's major funds.

***Governmental Funds*** - The District's activities are reported in governmental funds. The governmental fund financial statements provide a detailed short-term view of the District's governmental operations and the health services provided. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the District's programs. The District's significant governmental funds are presented on the financial statements in separate columns. The District's major governmental funds are the General Fund, Public and School Health Services, Women, Infants and Children (WIC), and Help Me Grow Funds.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

Unaudited  
(continued)

**The District as a Whole**

Table 1 provides a summary of the District's net position for 2013 compared to 2012 on a cash basis:

**Table 1  
Net Position - Cash Basis**

	<b>Governmental Activities</b>	
	<b>2013</b>	<b>2012</b>
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$605,930	\$703,878
<b>Net Position</b>		
Restricted for Other Purposes	557,613	460,286
Unrestricted	48,317	243,592
<b>Total Net Position</b>	<b>\$605,930</b>	<b>\$703,878</b>

Total net position for the District decreased \$97,948 or 14 percent from 2012. The decrease in total net position and unrestricted was mostly attributable to a decrease in revenue to administer mandated General Health programs received from subdivision settlements. The total net position also decreased as a result of the District receiving less revenue to administer health services for the City of Bucyrus.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

Unaudited  
(continued)

Table 2 reflects the change in net position for 2013 and 2012.

**Table 2  
Change in Net Position**

	<b>Governmental Activities</b>	
	<b>2013</b>	<b>2012</b>
<b>Program Cash Receipts</b>		
Charges for Services	\$703,831	\$739,380
Operating Grants and Contributions	679,634	632,431
<b>Total Program Cash Receipts</b>	<u>1,383,465</u>	<u>1,371,811</u>
<b>General Receipts</b>		
Subdivision Settlements	48,661	160,796
Miscellaneous	38,182	13,378
<b>Total General Receipts</b>	<u>86,843</u>	<u>174,174</u>
<b>Total Receipts</b>	<u>1,470,308</u>	<u>1,545,985</u>
<b>Disbursements</b>		
Health		
General Health	318,598	350,305
Public and School Health Services	407,881	301,740
Women, Infants and Children	250,887	246,097
Help Me Grow	278,606	252,053
Public Health Emergency Preparedness	81,083	89,595
Sewage	10,380	16,366
Landfill/Construction and Demolition	54,157	53,419
Swimming Pool	4,201	3,896
Solid Waste	64,154	64,285
Mobile Home and RV Park	7,720	26,919
Food Service	63,019	68,007
Water System	12,847	15,820
Immunization Action Plan	14,723	11,952
<b>Total Disbursements</b>	<u>1,568,256</u>	<u>1,500,454</u>
<b>Change in Net Position</b>	(97,948)	45,531
<b>Net Position Beginning of Year</b>	<u>703,878</u>	<u>658,347</u>
<b>Net Position End of Year</b>	<u><u>\$605,930</u></u>	<u><u>\$703,878</u></u>

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

Unaudited  
(continued)

In 2013, 6 percent of the District's total receipts were from general receipts, consisting mainly of subdivision settlements collected for general health district purposes. The revenue category, subdivision settlements, represents revenue received from the various townships, villages, and municipality that comprise the District. Revenue received from the various townships, villages, and municipality decreased by 70 percent from 2012. Ohio law sets forth the requirements of how the various townships, villages and municipality that comprise the District are charged. Program cash receipts accounted for the majority of the District's total receipts in 2013. These receipts consist primarily of charges for services for nursing services and service contracts, birth and death certificates, sewage permits, food service licenses, mobile home and RV park, swimming pools, and water system permits and state and federal operating grants. Although the charges for services revenue category did not change significantly, the operating grants and contributions category realized a 7 percent increase in 2013 when compared to 2012. The increase in operating grants and contributions revenue category was primarily attributable to an increase in intergovernmental receipts for GRF funding within the Help Me Grow program and an increase in intergovernmental receipts for the Women, Infants, and Children program.

**Governmental Activities**

Table 3 indicates the total cost of services and the net cost of services. The total cost of services represents expenses related to carrying out public health duties and administering the WIC program. The net cost of services identifies the cost of those services supported by charges for services, subdivision settlements, and federal grant monies. Information in the following table is derived from the Statement of Activities - Cash Basis which provides further detail on the cost of program services and the charges for services and sales and operating grants and contributions offsetting those services.

**Table 3  
Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	2013	2012	2013	2012
Health				
General Health	\$318,598	\$350,305	\$166,743	\$80,649
Public and School Health Services	407,881	301,740	78,775	49,238
Women, Infants and Children	250,887	246,097	2,011	13,205
Help Me Grow	278,606	252,053	(61,985)	(25,811)
Public Health Emergency Preparedness	81,083	89,595	10,160	(4,690)
Sewage	10,380	16,366	(10,595)	1,612
Landfill/Construction and Demolition	54,157	53,419	143	(258)
Swimming Pool	4,201	3,896	(1,031)	(156)
Solid Waste	64,154	64,285	4,154	4,285
Mobile Home and RV Park	7,720	26,919	(151)	21,753
Food Service	63,019	68,007	(1,876)	(1,442)
Water System	12,847	15,820	(3,254)	(529)
Immunization Action Plan	14,723	11,952	1,697	(9,213)
	\$1,568,256	\$1,500,454	\$184,791	\$128,643
Total Expenses				

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

Unaudited  
(continued)

In 2013, program cash receipts supported 88 percent of the costs of services for the District. Program cash receipts include charges for services and sales and operating grants and contributions. General receipts include subdivision settlements revenue and miscellaneous revenue.

Overall, the total cost for providing general health services increased by 4 percent from 2012 to 2013. The total cost of services for Public and School Health Services increased by 35 percent from 2012 to 2013. The increase was attributable to an increase in vaccine purchases to replenish the vaccine supply. An increase in personal services for the General and the Public and School Health Services programs was realized as a result of hiring additional personnel in those programs. A 10 percent increase in the total cost of services for the Help Me Grow program was realized primarily from an increase in capital outlay purchases associated with equipping and furnishing a new facility.

In 2013, the cost of providing services was not covered by the charges for services or operating grants revenues. Therefore, general receipts including subdivision settlements revenue and miscellaneous revenue supported the remaining 12 percent of the costs of services for the District that was not covered by program cash receipts. The increase in net cost of services for the Health program was primarily due to a decrease in charges for services receipts for providing health services to the City of Bucyrus. The Public School and Health Services program realized an increase in the net cost of services attributable to an increase in personnel costs being paid from the program and an increase in materials and supplies for payment of vaccines. The Women, Infants, and Children program realized a decrease in the net cost of services mostly due to the program receiving more intergovernmental revenue. The Help Me Grow program realized a significant increase in the net cost of services for 2013 that was attributable to equipping the new facility with furniture and materials and supplies.

**The Health District's Funds**

The governmental funds had total receipts of \$1,470,308 and disbursements of \$1,568,256. The governmental funds had a decrease in the cash balance of \$97,948. The decrease was mostly attributable to a decrease in revenue to administer mandated General Health programs received from subdivision settlements and a decrease in charges for services receipts in 2013 for providing health services for the City of Bucyrus. Ohio law sets forth the requirements of how the various townships, villages and municipality that comprise the District are charged. On March 21, 2012, the District's Board of Health established a minimum cash balance policy for appropriate fiscal management and that will allow the statutory formula to equitably reduce subsequent years' apportionments by utilizing any cash reserves in excess of \$90,000 among the various entities that comprise the District. Additional information on the District's cash reserve policy can be found in Note 5 of this report. An increase in disbursements for replenishing the District's vaccine supply in 2013 also contributed to the decrease in cash balance from 2012.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

Unaudited  
(continued)

***Budgetary Highlights***

The District's budget is prepared according to Ohio law and 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 2013, the District amended appropriations as set forth by Ohio law, and the budgetary statement reflects that financial activity. Amendments to original disbursements are made in accordance with Ohio law in the General Fund. Budgetary changes were made in the General Fund, Public and School Health Services Fund, Women, Infants and Children Fund, and Help Me Grow Fund as a result of the District operating for one full calendar year since moving to another facility. Amendments were made to the contract services and capital outlay categories for rent and utility payments in addition to furnishing and equipping the facility to carry out public health duties. Amendments were made to the materials and supplies category for the Public and School Health Services Fund for the purchase of vaccines.

Actual receipts and disbursements in the General Fund did not vary significantly from the final budget.

**Contacting the District's Financial Management**

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances and to reflect the District's accountability for the money it receives. Questions concerning any of the information in this report or requests for additional information should be directed to the Crawford County General Health District, 1520 Isaac Beal Road, Bucyrus, Ohio 44820.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*STATEMENT OF NET POSITION - CASH BASIS  
DECEMBER 31, 2013*

	<u>Governmental Activities</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	<u>\$605,930</u>
<i>Total Assets</i>	<u><u>605,930</u></u>
<b>Net Position</b>	
Restricted for:	
Other Purposes	557,613
Unrestricted	<u>48,317</u>
<i>Total Net Position</i>	<u><u>\$605,930</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*STATEMENT OF ACTIVITIES - CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2013*

	<u>Program Cash Receipts</u>		<u>Net (Disbursements) Receipts and Changes in Net Position</u>	
	<u>Disbursements</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	
			<u>Governmental Activities</u>	
<b>Governmental Activities</b>				
<b>Health</b>				
General Health	\$318,598	\$145,637	\$6,218	(\$166,743)
Public and School Health Services	407,881	329,106	0	(78,775)
Women, Infants and Children	250,887	0	248,876	(2,011)
Help Me Grow	278,606	0	340,591	61,985
Public Health Emergency Preparedness	81,083	0	70,923	(10,160)
Sewage	10,380	20,975	0	10,595
Landfill/Construction and Demolition	54,157	54,014	0	(143)
Swimming Pool	4,201	5,232	0	1,031
Solid Waste	64,154	60,000	0	(4,154)
Mobile Home and RV Park	7,720	7,871	0	151
Food Service	63,019	64,895	0	1,876
Water System	12,847	16,101	0	3,254
Immunization Action Plan	14,723	0	13,026	(1,697)
<b>Total Governmental Activities</b>	<u>\$1,568,256</u>	<u>\$703,831</u>	<u>\$679,634</u>	<u>(184,791)</u>
		<b>General Receipts</b>		
				48,661
				38,182
				<u>86,843</u>
				Change in Net Position (97,948)
				<u>Net Position Beginning of Year 703,878</u>
				<u>Net Position End of Year \$605,930</u>

See accompanying notes to the basic financial statements



**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*STATEMENT OF ASSETS AND FUND BALANCE - CASH BASIS  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2013*

	General	Public and School Health Services	Women, Infants and Children	Help Me Grow	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$105,771	\$76,308	\$68,510	\$172,283	\$183,058	\$605,930
<b>Total Assets</b>	<u>\$105,771</u>	<u>\$76,308</u>	<u>\$68,510</u>	<u>\$172,283</u>	<u>\$183,058</u>	<u>\$605,930</u>
<b>Fund Balances</b>						
Restricted	\$0	\$0	\$68,510	\$172,283	\$183,058	\$423,851
Committed	57,454	76,308	0	0	0	133,762
Assigned	24,847	0	0	0	0	24,847
Unassigned	23,470	0	0	0	0	23,470
<i>Total Fund Balances</i>	<u>\$105,771</u>	<u>\$76,308</u>	<u>\$68,510</u>	<u>\$172,283</u>	<u>\$183,058</u>	<u>\$605,930</u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGE IN CASH BASIS  
FUND BALANCE - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2013*

	General	Public and School Health Services	Women, Infants and Children	Help Me Grow	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>						
Charges for Services	\$145,637	\$313,196	\$0	\$0	\$2,484	\$461,317
Contributions	0	0	0	2,404	0	2,404
Licenses, Fees and Permits	0	15,910	0	0	226,098	242,008
Fines	0	0	0	0	506	506
Intergovernmental	54,879	0	248,876	338,187	83,949	725,891
Miscellaneous	8,939	7,331	1,324	11,679	8,909	38,182
<i>Total Receipts</i>	<u>209,455</u>	<u>336,437</u>	<u>250,200</u>	<u>352,270</u>	<u>321,946</u>	<u>1,470,308</u>
<b>Disbursements</b>						
Current:						
Health						
Personal Services	216,317	288,925	221,856	220,234	166,634	1,113,966
Materials and Supplies	1,000	86,243	0	7,417	1,182	95,842
Remittances	23,432	0	0	0	107,084	130,516
Contractual Services	40,635	13,730	17,210	13,520	6,878	91,973
Capital Outlay	6,868	0	289	12,104	8,297	27,558
Other	30,346	18,983	11,532	25,331	22,209	108,401
<i>Total Disbursements</i>	<u>318,598</u>	<u>407,881</u>	<u>250,887</u>	<u>278,606</u>	<u>312,284</u>	<u>1,568,256</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(109,143)</u>	<u>(71,444)</u>	<u>(687)</u>	<u>73,664</u>	<u>9,662</u>	<u>(97,948)</u>
<b>Other Financing Sources (Uses)</b>						
Advances In	0	0	20,000	0	0	20,000
Transfers In	0	66,132	0	0	0	66,132
Advances Out	(20,000)	0	0	0	0	(20,000)
Transfers Out	(66,132)	0	0	0	0	(66,132)
<i>Total Other Financing Sources (Uses)</i>	<u>(86,132)</u>	<u>66,132</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balance	(195,275)	(5,312)	19,313	73,664	9,662	(97,948)
<i>Fund Balance Beginning of Year</i>	<u>301,046</u>	<u>81,620</u>	<u>49,197</u>	<u>98,619</u>	<u>173,396</u>	<u>703,878</u>
<i>Fund Balance End of Year</i>	<u><u>\$105,771</u></u>	<u><u>\$76,308</u></u>	<u><u>\$68,510</u></u>	<u><u>\$172,283</u></u>	<u><u>\$183,058</u></u>	<u><u>\$605,930</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGE  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance With
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Receipts</b>				
Charges for Services	\$140,987	\$140,987	\$145,637	\$4,650
Intergovernmental	56,661	56,661	54,879	(1,782)
Miscellaneous	2,800	2,800	8,939	6,139
<i>Total Receipts</i>	<u>200,448</u>	<u>200,448</u>	<u>209,455</u>	<u>9,007</u>
<b>Disbursements</b>				
Current:				
Health				
Personal Services	244,499	232,683	216,317	16,366
Materials and Supplies	1,000	1,000	1,000	0
Remittances	28,766	30,463	30,463	0
Contractual Services	20,785	49,144	48,752	392
Capital Outlay	0	17,750	15,546	2,204
Other	74,269	32,310	31,367	943
<i>Total Disbursements</i>	<u>369,319</u>	<u>363,350</u>	<u>343,445</u>	<u>19,905</u>
<i>Excess of Receipts Under Disbursements</i>	<u>(168,871)</u>	<u>(162,902)</u>	<u>(133,990)</u>	<u>28,912</u>
<b>Other Financing Uses</b>				
Advances Out	0	0	(20,000)	(20,000)
Transfers Out	(66,132)	(66,132)	(66,132)	0
<i>Total Other Financing Uses</i>	<u>(66,132)</u>	<u>(66,132)</u>	<u>(86,132)</u>	<u>(20,000)</u>
<i>Net Changes in Fund Balance</i>	(235,003)	(229,034)	(220,122)	8,912
<i>Fund Balance Beginning of Year</i>	288,162	288,162	288,162	0
Prior Year Encumbrances Appropriated	12,883	12,883	12,883	0
<i>Fund Balance End of Year</i>	<u>\$66,042</u>	<u>\$72,011</u>	<u>\$80,923</u>	<u>\$8,912</u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGE  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS  
PUBLIC AND SCHOOL HEALTH SERVICES FUND  
FOR THE YEAR ENDED DECEMBER 31, 2013*

	<u>Budgeted Amounts</u>			Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Receipts</b>				
Charges for Services	\$253,120	\$253,120	\$313,196	\$60,076
Licenses, Fees and Permits	18,500	18,500	15,910	(2,590)
Miscellaneous	3,000	3,000	7,331	4,331
<i>Total Receipts</i>	<u>274,620</u>	<u>274,620</u>	<u>336,437</u>	<u>61,817</u>
<b>Disbursements</b>				
Current:				
Health				
Personal Services	291,752	293,558	288,925	4,633
Materials and Supplies	38,775	88,467	88,467	0
Contract Services	925	15,912	15,912	0
Capital Outlay	0	2,270	0	2,270
Other	21,447	21,474	20,633	841
<i>Total Disbursements</i>	<u>352,899</u>	<u>421,681</u>	<u>413,937</u>	<u>7,744</u>
<i>Excess of Receipts Under Disbursements</i>	(78,279)	(147,061)	(77,500)	69,561
<b>Other Financing Sources</b>				
Transfers In	66,132	66,132	66,132	0
<i>Net Changes in Fund Balance</i>	(12,147)	(80,929)	(11,368)	69,561
<i>Fund Balance Beginning of Year</i>	69,473	69,473	69,473	0
Prior Year Encumbrances Appropriated	12,147	12,147	12,147	0
<i>Fund Balance End of Year</i>	<u><u>\$69,473</u></u>	<u><u>\$691</u></u>	<u><u>\$70,252</u></u>	<u><u>\$69,561</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGE  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS  
WOMEN, INFANTS AND CHILDREN FUND  
FOR THE YEAR ENDED DECEMBER 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Receipts</b>				
Intergovernmental	\$241,117	\$241,117	\$248,876	\$7,759
Miscellaneous	0	0	1,324	1,324
<i>Total Receipts</i>	241,117	241,117	250,200	9,083
<b>Disbursements</b>				
Current:				
Health				
Personal Services	223,108	224,733	221,856	2,877
Contract Services	627	19,536	19,448	88
Capital Outlay	0	289	289	0
Other	19,070	12,351	11,951	400
<i>Total Disbursements</i>	242,805	256,909	253,544	3,365
<i>Excess of Receipts Under Disbursements</i>	(1,688)	(15,792)	(3,344)	12,448
<b>Other Financing Sources</b>				
Advances In	0	0	20,000	20,000
<i>Net Changes in Fund Balance</i>	(1,688)	(15,792)	16,656	32,448
<i>Fund Balance Beginning of Year</i>	47,509	47,509	47,509	0
Prior Year Encumbrances Appropriated	1,688	1,688	1,688	0
<i>Fund Balance End of Year</i>	<u>\$47,509</u>	<u>\$33,405</u>	<u>\$65,853</u>	<u>\$32,448</u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGE  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS  
HELP ME GROW FUND  
FOR THE YEAR ENDED DECEMBER 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance With
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Receipts</b>				
Intergovernmental	\$211,000	\$211,000	\$338,187	\$127,187
Contributions	100	100	2,404	2,304
Other	14,250	14,250	11,679	(2,571)
<i>Total Receipts</i>	<u>225,350</u>	<u>225,350</u>	<u>352,270</u>	<u>126,920</u>
<b>Disbursements</b>				
Current:				
Health				
Personal Services	224,044	230,633	220,234	10,399
Materials and Supplies	1,500	8,500	8,027	473
Contractual Services	15,625	18,998	17,297	1,701
Capital Outlay	0	18,890	18,806	84
Other	13,490	29,101	28,021	1,080
<i>Total Disbursements</i>	<u>254,659</u>	<u>306,122</u>	<u>292,385</u>	<u>13,737</u>
<i>Net Changes in Fund Balance</i>	(29,309)	(80,772)	59,885	140,657
<i>Fund Balance Beginning of Year</i>	95,464	95,464	95,464	0
Prior Year Encumbrances Appropriated	<u>3,155</u>	<u>3,155</u>	<u>3,155</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$69,310</u></u>	<u><u>\$17,847</u></u>	<u><u>\$158,504</u></u>	<u><u>\$140,657</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013*

**Note 1 - Reporting Entity**

A seven-member Board of Health governs the Health District (the District). Five members are appointed by the District Advisory Council and two members are appointed by the City of Bucyrus. The Board of Health appoints a health commissioner and all employees of the District. The District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services and the issuance of health-related licenses and permits. The District also serves as a responding organization in matters concerning public health threats or emergencies.

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

The reporting entity is composed of the primary government.

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

As discussed further in Note 2.C, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the District's accounting policies.

A. Basis of Presentation

The 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 District as a whole. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions.

The statement of net position presents the cash balance of the governmental activities of the District at year end. The statement of activities compares disbursements and program receipts for each program or function of the District's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the District is responsible.

Program receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and receipts of interest earned on grants that are required to be used to support a particular program.

Receipts which are not classified as program receipts are presented as general receipts of the District, with certain limited exceptions. The comparison of direct 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 District.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013*

Fund Financial Statements

During the year, the District segregates transactions related to certain 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 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.

B. Fund Accounting

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

Governmental Funds

Governmental funds are those through which all governmental functions of the District are financed. The following are the District's major governmental funds:

*General Fund* - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Ohio.

*Public and School Health Services Fund* - The Public and School Health Services Fund accounts for revenue derived from charges for services, fees and intergovernmental revenue for services committed to providing general nursing and community health services.

*Women, Infants, and Children (WIC) Fund* - The Women, Infants, and Children Fund accounts for federal grant monies restricted to the Special Supplemental Nutrition Program.

*Help Me Grow Fund* - The Help Me Grow Fund receives intergovernmental revenue restricted to administering the Help Me Grow program. These monies are for the promotion of the well-being of young children through home-based specialized services and public awareness, with a special emphasis on early intervention and prevention.

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

C. Basis of Accounting

The District's financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the 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 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.



**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013*

D. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Board of Health may appropriate. The appropriations resolution is the County Board of Health's authorization to spend.

The Board of Health adopts an annual appropriation measure before the first Monday of April. The appropriation measure sets forth the amounts for current expenses for the next year and estimates the several sources of revenue available to the District, including the amount provided by the State and the amount to be collected in fees. The measure is certified to the County Auditor who submits it to the County Budget Commission. The Commission may reduce but not increase any item in the appropriation measure.

The appropriation, less the amount available from the several sources of revenue and any carry-over from the previous year, is apportioned among the townships and municipal corporations composing the District on the basis of taxable valuation. In order for the townships and municipal corporations to include the amounts for the District in their budgets, the District provides each with an estimate of contemplated revenues and expenditures before the first day of June.

Subject to the amount that has been apportioned among the townships and municipal corporations and as may become available from the several sources of revenue, the Board of Health, by resolution, may transfer funds from one account in the appropriation to another, reduce or increase any account, create new accounts, make additional appropriations or reduce total appropriations. Any such action must be submitted to and approved by the County Budget Commission.

E. Cash and Investments

The County Treasurer is the custodian for the District's cash and investments. The County's cash and investment pool holds the 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 are detailed in the County's Comprehensive Annual Financial Report and may be obtained from the Crawford County Auditor's Office, 112 East Mansfield Street, Bucyrus, Ohio 44820.

F. Capital Assets

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

G. Accumulated Leave

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

H. Employer Contributions to Cost-Sharing Pension Plans

The District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 7 and 8, the employer contributions include portions for pension benefits and for postretirement health care benefits.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013*

I. Long-Term Obligations

The District's cash basis financial statements do not report liabilities for long-term obligations. Proceeds of loans are reported as cash when received and principal and interest are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither an other financing source nor a capital outlay expenditure are reported at inception. Lease payments are reported when paid. The District did not have any long-term obligations in 2013.

J. Net Position

Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily include activities of Public and School Health Services, WIC, Help Me Grow and other governmental. The 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.

The government-wide statement of net position reports \$557,613 of restricted net position. The District did not have any net position restricted by enabling legislation at December 31, 2013.

K. Fund Balance

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

Nonspendable - The nonspendable classification includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. The "not in spendable form" includes items that are not expected to be converted to cash.

Restricted - The restricted classification includes amounts 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 or enabling legislation. (Board of Health resolutions).

Enabling legislation authorized the District to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means the District can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for purposes specified by the legislation

Committed - The committed classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of Health. The committed amounts cannot be used for any other purpose unless the Board of Health remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Health, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013*

Assigned - Amounts in the assigned classification are intended to be used by the 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 amounts represent intended uses established by the Board of Health or by a District official delegated that authority by resolution.

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The District first applies restricted resources when an expenditure is 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 can be used.

L. Interfund Transactions

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular cash disbursements to the funds that initially paid for them are not presented in the financial statements.

**Note 3 - Budgetary Basis of Accounting**

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and Actual - Budget Basis presented for the General Fund and each major special revenue fund is prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference between the budgetary basis and the cash basis is outstanding year end encumbrances are treated as expenditures (budgetary basis) rather than as restricted, committed, or assigned fund balance (cash basis). The encumbrances outstanding at year end (budgetary basis) amounted to:

General Fund	\$24,847
Major Special Revenue Funds:	
Public and School Health Services	6,056
Women, Infants and Children	2,657
Help Me Grow	13,779

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013*

**Note 4 - Subdivision Settlements and Local Subsidy**

Section 3709.28 of the Ohio Revised Code sets forth the requirements that must be followed in determining the apportionments that each township and village comprising the District must pay. In accordance with Ohio law, the County Auditor is required to apportion the aggregate appropriation of the District as fixed by the County Budget Commission, less the amounts available to the District from all sources of revenue certified by the ensuing fiscal year, including any amounts in the District fund from the previous appropriation, and after considering and allowing for funds needed to fund ongoing operations in the ensuing fiscal year. In accordance with Ohio law, the County Auditor makes all apportionments based on each entity's taxable property valuations, and the County Auditor withholds these apportionments from the property tax settlements and distributes these monies back to the District's General Fund. Subdivision settlements for 2013 totaled \$48,661 and are reported as intergovernmental receipts in the financial statements. Auburn, Bucyrus, Chatfield, Cranberry, Dallas, Holmes, Jackson, Jefferson, Liberty, Lykens, Polk, Sandusky, Texas, Tod, Vernon and Whetstone Townships, and the Villages of Chatfield, Crestline, New Washington, North Robinson, and Tiro comprise the District. The City of Bucyrus also contracts with the District for health services in accordance with Ohio law. For 2013, the amount received by the District from the City of Bucyrus for providing health services was \$98,988 and is reported in the financial statements as charges for services revenue.

**Note 5 - Cash Reserve Policy**

On March 21, 2012, the District adopted a minimum cash balance policy for the appropriate fiscal management of the District. Therefore, and in accordance with the approved policy, the District maintains a minimum cash balance of \$90,000 in the General Fund.

**Note 6 - Risk Management**

The District is exposed to various risks of property and casualty losses, and injuries to employees. The District insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty insurance for its members. York Risk Pooling Services, Inc. (formerly known as American Risk Pooling Consultants, Inc.), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2013, PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013*

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2013 and 2012:

<u>Casualty and Property Coverage</u>	<u>2013</u>	<u>2012</u>
Assets	\$34,411,883	\$34,389,569
Liabilities	(12,760,194)	(14,208,353)
Net Position - Unrestricted	<u>\$21,651,689</u>	<u>\$20,181,216</u>

	<u>2013</u>	<u>2012</u>
Number of Members	475	466
Unpaid claims to be paid in future	Approx. \$11.1 million	Approx. \$12.6 million

The assets above also include approximately \$11.1 million and \$12.6 million of unpaid claims to be billed to approximately 475 and 466 member governments in the future, as of December 31, 2013 and 2012, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2013, the District's share of these unpaid claims collectible in future years is approximately \$6,185.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>Contributions to PEP</u>	
2013	\$7,192
2012	\$7,516

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013*

**Note 7 - Defined Benefit Retirement Plans**

Ohio Public Employees Retirement System

The District participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional plan benefit. Member contributions, the investment of which is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 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 statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll. For the year ended December 31, 2013, members in the state and local classifications contributed 10 percent of covered payroll. Members in the state and local divisions may participate in all three plans. For 2013, member and employer contribution rates were consistent across all three plans.

The District's contribution rate for 2013 was 14 percent of covered payroll. The portion of the District's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the District's contribution allocated to health care for members in both the traditional and combined plans was 1 percent for 2013. Effective January 1, 2014, the portion of employer contribution allocated to health care was raised to 2 percent.

The District's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2013, 2012, and 2011 was \$110,480, \$84,905, and \$85,517, respectively. For 2013, 91 percent has been contributed and the full amount was contributed for 2012 and 2011. Contributions to the member-directed plan for 2013 were \$14,193 made by the District and \$1,419 made by plan members.

**Note 8 - Postemployment Benefits**

Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional 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 benefit pension plan that has elements of both a defined benefit and defined contribution plan.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013*

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care plan for qualifying members of both the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including postemployment health care coverage. The plan includes a medical plan, a prescription drug program, and Medicare Part B premium reimbursement.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The postemployment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through contributions to OPERS. A portion of each employer's contribution is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, state and local employers contributed 14 percent of covered payroll, the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in both the traditional and combined plans was 1 percent for 2013. Effective January 1, 2014, the portion of employer contribution allocated to healthcare was raised to 2 percent for both plans as recommended by the OPERS Actuary.

The OPERS retirement board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the postemployment health care plan.

The District's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2013, 2012, and 2011 was \$7,698, \$30,034, and \$34,207, respectively. For 2013, 91 percent has been contributed and the full amount was contributed for 2012 and 2011.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 9, 2012, with a transition plan commencing on January 1, 2014. With the recent passage of pension legislation under Senate Bill 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contribution toward the health care fund after the end of the transition period.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013*

**Note 9 - Interfund Activity**

During 2013, a transfer was made from the General Fund to Public and School Health Services in the amount of \$66,132. The Public and School Health Services fund received the transfer to offset operating costs. Transfers represent the allocation of unrestricted receipts collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**Note 10 - Fund Balance**

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds.

The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below.

Fund Balance	General	Public and School Health Services	Women, Infants and Children
Restricted for:			
Women and Children Nutrition	\$0	\$0	\$68,510
Committed for:			
Community Health Services	0	76,308	0
Personal Services Resources	57,454	0	0
<b>Total Committed</b>	<b>57,454</b>	<b>76,308</b>	<b>0</b>
Assigned for:			
Unpaid Obligations	24,847	0	0
Unassigned for:			
General Health	23,470	0	0
<b>Total Fund Balance</b>	<b>\$105,771</b>	<b>\$76,308</b>	<b>\$68,510</b>



**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013*

Fund Balance	Help Me Grow	Other Governmental Funds
Restricted for:		
Camp, Manufactured Home, and Park Licensing	\$0	\$3,553
Construction and Demolition Debris Remittances	0	29,579
Emergency Preparedness	0	34,931
Food Service and Vending Licensing	0	51,312
Private Sewer Operations	0	21,139
Private Water System Licensing	0	10,072
Public Immunizations	0	12,612
Public Pool Licensing	0	3,079
Solid Waste Facility Licensing	0	16,781
Young Child Well Being	172,283	0
Total Restricted	172,283	183,058
Total Fund Balance	\$172,283	\$183,058

**Note 11 - Contingent Liabilities**

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor, principally the 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.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

Federal Grantor, Pass Through Grantor/ Program Title	Federal CFDA Number	Grant Number	Expenditures
<b><u>U.S. Department of Agriculture</u></b>			
<i>(Passed through Ohio Department of Health)</i>			
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	01710011WA0613	\$197,994
	10.557	01710011WA0714	<u>52,893</u>
<b>Total U.S. Department of Agriculture</b>			<b>250,887</b>
<b><u>U.S. Department of Health and Human Services</u></b>			
<i>(Passed through Ohio Department of Health)</i>			
Public Health Emergency Preparedness	93.069	01710012PH0413	59,366
	93.074	01710012PH0514	<u>21,717</u>
<b>Total Public Health Emergency Preparedness</b>			<b>81,083</b>
Immunization	93.268	01710012IM0413	14,723
Maternal, Infant and Early Childhood Home Visitation	93.505	01710011MH0113	39,600
	93.505	01710011MH0214	<u>13,921</u>
<b>Total Maternal, Infant and Early Childhood Home Visitation</b>			<b>53,521</b>
<b>Total U.S. Department of Health and Human Services</b>			<b>149,327</b>
<b><u>U.S. Department of Education</u></b>			
<i>(Passed through the Ohio Department of Health)</i>			
Special Education-Grants for Infants & Families – Help Me Grow	84.181	01710031HG0413	58,492
	84.181	01710031HG0514	<u>54,156</u>
<b>Total U.S. Department of Education</b>			<b>112,648</b>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$512,862</u></b>

The Notes to the Schedule of Federal Awards Expenditures are an integral part of this statement.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT**  
**Crawford County, Ohio**  
**Notes to the Schedule of Federal Awards Expenditures**  
**For the Year Ended December 31, 2013**

**1. Significant Accounting Policies**

The accompanying Schedule of Federal Awards Expenditures is a summary of the activity of the District's federal award programs. The schedule has been prepared on the cash basis of accounting. Consequently, certain revenues are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when the obligation is incurred.

**2. Accounting Method for Expenditures**

Federal funds were commingled with the local funds for the Special Education - Grants for Infants & Families – Help Me Grow fund. It is assumed federal monies are expended first. Non-federal matching funds are not included on this schedule.

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***Charles E. Harris & Associates, Inc.***  
*Certified Public Accountants*

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

Crawford County General Health District  
1520 Isaac Beal Road  
Bucyrus, Ohio 44820

To the Members of the Board:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Crawford County General Health District, Crawford County (the District), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated June 15, 2014, wherein we noted the District uses a special purpose framework other than generally accepted accounting principles.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the District's internal control. Accordingly, we have not opined on it.

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

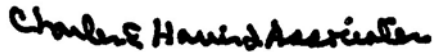
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies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

***Compliance and Other Matters***

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



***Charles E. Harris & Associates, Inc.***  
June 15, 2014

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***Charles E. Harris & Associates, Inc.***  
*Certified Public Accountants*

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Crawford County General Health District  
Crawford County  
1520 Isaac Beal Road  
Bucyrus, Ohio 44820

To the Members of the Board:

***Report on Compliance for Each Major Federal Program***

We have audited the Crawford County General Health District's (the District) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the Crawford County General Health District's major federal programs for the year ended December 31, 2013. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the District's major federal programs.

***Management's Responsibility***

The District's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to opine on the District's compliance for each of the District's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the District's major programs. However, our audit does not provide a legal determination of the District's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Crawford County General Health District complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2013.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which OMB Circular A-133 requires us to report, described in the accompanying schedule of findings as item 2013-001. This finding did not require us to modify our compliance opinion on each major program.

The District's response to our finding is described in the accompanying schedule of findings. We did not audit the District's response and accordingly, we express no opinion on it.

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

The District's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the District's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the District's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness* in internal control over compliance is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2013-001 to be a material weakness.

The District's response to our internal control finding is described in the accompanying schedule of findings. We did not audit the District's response and accordingly, we express no opinion on it.

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133***

We have also audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Crawford County General Health District (the District) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our unmodified report thereon dated June 15, 2014, wherein we noted the District followed a special purpose framework rather than accounting principles generally accepted in the United States of America. We conducted our audit to opine on the District's' basic financial statements. We have not performed any procedures to the audited financial statements subsequent to June 15, 2014. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Charles E. Harris*

**CHARLES E. HARRIS & ASSOCIATES, INC.**

January 29, 2016



**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 §.505**

**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 Section .510 (a)</i>	Yes
(d)(1)(vii)	<i>Major Programs:</i>	Special Supplemental Nutrition Program for Women, Infants and Children – CFDA #10.557  Special Education-Grants for Infants & Families - Help Me Grow CFDA #84.181
(d)(1)(viii)	<i>Dollar Threshold: Type A\B Programs</i>	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	<i>Low Risk Auditee?</i>	No

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 §.505**

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

None

**3. FINDINGS FOR FEDERAL AWARDS**

**Finding 2013-001 – Material Weakness and Noncompliance**

OMB Circular A-133 states that it is management’s responsibility to prepare an accurate Schedule of Federal Awards Expenditures. The requirement means that the recipient has to identify all of its federal programs (direct and indirect, major and non-major) and related awards expended, including separately identifying expenditures of Recovery Act awards.

The District’s internal control procedures did not identify various errors within the Schedule of Federal Awards Expenditures, including but not limited to using incorrect figures, including state grants and excluding certain federal grants. The failure to identify grants and include all activities affects the District’s ability to report accurate federal expenditures required by OMB Circular A-133. These errors resulted in the District failing to have a Single Audit completed in accordance with the requirements of OMB Circular A-133.

We recommend that the District implement additional procedures to identify federal grants and include them on the annual Schedule of Federal Awards Expenditures. Management should contact the various granting agencies and request documentation for all grant activity with the Board to confirm activity.

**Management’s Response:**

When compiling the Schedule of Federal Awards Expenditures for 2013 (including Help Me Grow), the total expenditures of Federal Awards was \$512,862.

The Help Me Grow Grant comes from the U.S. Department of Education, to the Ohio Department of Health, then through Marion-Crawford ADAMH Board and then to the Health Department. It was originally thought since Marion-Crawford ADAMH Board reported these federal monies, that the Health Department did not have to report them. Due to this misunderstanding of the Federal Reporting procedures, the Federal Awards were not reported correctly.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY  
DECEMBER 31, 2013**

**STATUS OF PRIOR YEAR'S CITATIONS AND RECOMMENDATIONS**

The prior audit report, for the year ending December 31, 2012, reported no material citations or recommendations.

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# Dave Yost • Auditor of State

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT**

**CRAWFORD COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MARCH 17, 2016**