



OHIO AUDITOR OF STATE  
**KEITH FABER**





**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY  
DECEMBER 31, 2018**

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# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT

Sandusky County Combined General Health District  
Sandusky County  
2000 Countryside Drive  
Fremont, Ohio 43420-8560

To the Members of the Board:

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

We have audited the accompanying cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sandusky County Combined General Health District, Sandusky County, Ohio (the District), as of and for the year ended December 31, 2018, 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 such 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 Sandusky County Combined General Health District, Sandusky County, Ohio, as of December 31, 2018, and the respective changes in cash financial position and the respective budgetary comparison for the General, Public Health Clinic, Community Health Assessment, and Help Me Grow funds 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. The financial statements are prepared on the cash basis of accounting, which differs from generally accepted accounting principles. We did not modify our opinion regarding this matter.

**Other Matters**

*Other Information*

We applied no procedures to management's discussion and analysis as listed in the table of contents. Accordingly, 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 October 24, 2019, 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.



Keith Faber  
Auditor of State

Columbus, Ohio

October 24, 2019

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(UNAUDITED)**

The discussion and analysis of the Sandusky County Combined General Health District's (the District) financial performance provides an overall review of the District's financial activities for the year ended December 31, 2018, within the limitations of the District's cash basis of accounting. The intent of this discussion and analysis is to look at the 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 District's financial performance.

**Financial Highlights**

Key financial highlights for the year 2018 are as follows:

- The District's net cash position increased \$223,244 or 20.24% from the prior year.
- General cash receipts accounted for \$661,268, or 22.26% of all cash receipts. Program specific cash receipts, in the form of charges for services and sales and operating grants and contributions, accounted for \$2,308,734, or 77.74% of total cash receipts of \$2,970,002.
- The District had \$2,746,758 in cash disbursements related to governmental activities; program-specific charges for services, grants and contributions offset only \$2,308,734 of these cash disbursements. General cash receipts of \$661,268 were adequate to provide for these programs.

**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 is applicable to the District's cash basis of accounting.

**Report Components**

The Statement of Net Position - Cash Basis and the Statement of Activities - Cash Basis provide information about the cash activities of the District as a whole.

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 accounting principles generally accepted in the United States of America (GAAP). Under the District's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of the use of this cash basis of accounting, certain assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and the effects of these items on revenues and expenses are not recorded in these financial statements.

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(UNAUDITED)  
(Continued)

**Reporting the District as a Whole**

The Statement of Net Position - Cash Basis and the Statement of Activities - Cash Basis reflect how the District performed financially during 2018, 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 cash disbursements with program cash receipts for each governmental program. Program cash 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 cash receipts are all receipts not classified as program cash receipts. The comparison of cash disbursements with program cash receipts identifies how each governmental function draws from the District's general cash 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, one can think of these changes as 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, one should also consider other non-financial factors as well 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 Net Position - Cash Basis and the Statement of Activities - Cash Basis present governmental activities, which include all the District's services. The District has no business-type activities.

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

**Fund Financial Statements**

Fund financial statements provide detailed information about the District's major funds - not the District as a whole. The 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. All of the operating funds of the District are governmental.

**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 it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the District's health programs. The 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 District's major governmental funds are the General fund, the Public Health Clinic fund, the Community Health Assessment fund and the Help Me Grow fund. The programs reported in the governmental funds are closely related to those reported in the governmental activities section of the entity-wide statements.



**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(UNAUDITED)  
(Continued)

**The District as a Whole**

Table 1 provides a summary of the District's net position cash basis at December 31, 2018 compared to December 31, 2017.

**Table 1  
Net Position - Cash Basis**

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
<b>Assets</b>		
Equity in pooled cash and cash equivalents	\$ 1,325,990	\$ 1,102,746
<b>Net Cash Position</b>		
Restricted for:		
Environmental health	\$ 909,366	\$ 746,983
Unrestricted	416,624	355,763
<b>Total Net Cash Position</b>	\$ 1,325,990	\$ 1,102,746

The District's net cash position increased \$223,244 from 2017 due to program cash receipts of \$2,308,734 and general cash receipts of \$661,268 exceeding current year cash disbursements of \$2,746,758.

In 2018, 22.26% of the District's total cash receipts were from general cash receipts, consisting mainly of property taxes levied for general District purposes. Program cash receipts accounted for 77.74% of the District's total cash receipts in 2018. These receipts consist primarily of charges for services for food service, wellness, help me grow, public health clinic and health and State and federal operating grants and contributions.

Health accounted for 28.68% of the District's total cash disbursements for 2018. These costs represent the costs to administer all programs not supported by special receipts.

Table 2 on the following page reflects the change in net position on a cash basis in 2018 as compared to 2017:

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(UNAUDITED)  
(Continued)

**Table 2  
Changes in Net Position - Cash Basis**

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
<b>Cash Receipts</b>		
Program cash receipts:		
Charges for services and sales	\$ 1,311,747	\$ 1,349,041
Operating grants and contributions	996,987	959,696
Total program cash receipts	<u>2,308,734</u>	<u>2,308,737</u>
General cash receipts:		
Property taxes and other local taxes		
Levied for general Health District purposes	507,413	493,484
Grants and entitlements not restricted to specific programs	138,468	150,001
Miscellaneous	15,387	7,071
Total general cash receipts	<u>661,268</u>	<u>650,556</u>
<b>Total Cash Receipts</b>	<u>2,970,002</u>	<u>2,959,293</u>
<b>Cash Disbursements</b>		
Environmental health:		
Nursing	12,086	6,811
Trailer park	8,146	36,208
Food service	106,022	94,421
Water system	36,636	37,683
Swimming pool	7,690	7,681
Family planning	154,081	169,701
CFHS	49,363	59,498
WIC	263,505	289,053
Wellness	150,620	55,351
Public health emergency preparedness	74,951	84,341
SPF-SIG	-	119
Prevention partnership	17,575	34,381
Sewage treatment service	55,525	56,065
Smoke free workplace	568	-
Help me grow	163,044	162,947
Environmental and public health	10,434	8,614
Tobacco use prevention and cessation	52,760	58,945
Immunization action plan	28,518	29,772
Solid waste	38,417	25,674
Creating healthy communities	89,432	90,009
MHL capacity service	55,914	43,869
MHL prevention	-	564
Moms quit for two	22,438	24,527
Ohio water pollution control loan	106,173	87,168
Public health clinic	444,397	557,978
Community health assessment	10,814	45,082
Health	<u>787,649</u>	<u>748,879</u>
<b>Total Cash Disbursements</b>	<u>2,746,758</u>	<u>2,815,341</u>
Change in net cash position	223,244	143,952
Net cash position at beginning of year	<u>1,102,746</u>	<u>958,794</u>
Net cash position at end of year	<u>\$ 1,325,990</u>	<u>\$ 1,102,746</u>

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(UNAUDITED)  
(Continued)

**Governmental Activities**

The first column of the Statement of Activities - Cash Basis lists the major services provided by the District. The next column identifies the costs of providing these services. The major program cash disbursements for governmental activities are for environmental health and health, which account for 71.32% and 28.68% of all governmental cash disbursements, respectively. The "Program Cash Receipts" columns of the Statement of Activities - Cash Basis identify amounts paid by individuals who are directly charged for services and grants received by the District that must be used to provide a specific service. The net cost column compares the program cash receipts to the cost of the service. This "net cost" amount represents the cost of the service which is paid from money provided by local townships and municipalities, taxpayers and state subsidies. These net costs are paid from the general cash receipts. A comparison between the total cost of services and the net cost for both 2018 and 2017 is presented in Table 3, below.

**Table 3  
Governmental Activities**

	<b>Total Cost of Services 2018</b>	<b>Net Cost of Services 2018</b>	<b>Total Cost of Services 2017</b>	<b>Net Cost of Services 2017</b>
Environmental health:				
Nursing	\$ 12,086	\$ 12,086	\$ 6,811	\$ 6,811
Trailer park	8,146	3,307	36,208	32,113
Food service	106,022	(1,312)	94,421	1,653
Water system	36,636	6,836	37,683	10,817
Swimming pool	7,690	(1,378)	7,681	(594)
Family planning	154,081	(13,148)	169,701	(70,139)
CFHS	49,363	(60,363)	59,498	(12,613)
WIC	263,505	(1,289)	289,053	(26,488)
Wellness	150,620	(31,256)	55,351	2,972
Public health emergency preparedness	74,951	(13,821)	84,341	20,683
SPF-SIG	-	-	119	119
Prevention partnership	17,575	(28,919)	34,381	(2,591)
Sewage treatment service	55,525	16,425	56,065	16,990
Smoke free workplace	568	(57)	-	(250)
Help me grow	163,044	(22,468)	162,947	(75,284)
Environmental and public health	10,434	(14,566)	8,614	(16,386)
Tobacco use prevention and cessation	52,760	(19,290)	58,945	(2,755)
Immunization action plan	28,518	4,203	29,772	(10,454)
Solid waste	38,417	28,153	25,674	11,303
Creating healthy communities	89,432	(17,511)	90,009	(18,237)
MHL capacity service	55,914	2,709	43,869	(7,169)
MHL prevention	-	-	564	564
Moms quit for two	22,438	(14,264)	24,527	(5,313)
Ohio water pollution control loan	106,173	(1,060)	87,168	3,207
Public health clinic	444,397	(22,906)	557,978	29,684
Community health assessment	10,814	(34,186)	45,082	(6,918)
Health	787,649	662,099	748,879	624,879
<b>Totals</b>	<b>\$ 2,746,758</b>	<b>\$ 438,024</b>	<b>\$ 2,815,341</b>	<b>\$ 506,604</b>

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(UNAUDITED)  
(Continued)

**The District's Funds**

The District's governmental funds reported a combined fund cash balance of \$1,325,990, which is \$223,244 more than last years' total of \$1,102,746. That schedule below indicates the fund cash balance and the total change in fund cash balance as of December 31, 2018 and 2017.

	Fund Cash Balance <u>December 31, 2018</u>	Fund Cash Balance <u>December 31, 2017</u>	<u>Increase</u>
General	\$ 122,451	\$ 124,476	\$ (2,025)
Public Health Clinic	108,945	80,245	28,700
Community Health Assessment	185,228	151,042	34,186
Help Me Grow	213,711	191,243	22,468
Other nonmajor governmental funds	<u>695,655</u>	<u>555,740</u>	<u>139,915</u>
Total	<u>\$ 1,325,990</u>	<u>\$ 1,102,746</u>	<u>\$ 223,244</u>

**General Fund Budgeting 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 2018, the District amended its budget several times. The General fund's original and final budgeted receipts and other financing sources of \$842,263 were \$46,639 less than actual receipts and other financing sources of \$795,624. Final appropriated disbursements and other financing uses were \$868,958, which was \$11,442 less than original appropriated disbursements and other financing uses of \$880,400. Actual budgetary-basis disbursements and other financing uses of \$800,378 were \$68,580 less than final appropriated disbursements and other financing uses of \$868,958.

**Capital Assets**

The District does not record capital assets in the accompanying basic financial statements, but records payments for capital assets as disbursements.

**Current Issues**

The challenge for the District is to provide quality services to the public while staying within the restrictions imposed by limited, and in some cases shrinking, funding. We rely on operating grants and are diligent in searching for new funding sources in order to allow our programs to continue. Charges for services and contract rates are analyzed to ensure to administer and carry out programs are covered.

**Contacting the District's Financial Management**

The financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of 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 Bethany Brown, Health Commissioner, 2000 Countryside Drive, Fremont, Ohio 43420-8560.

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

**STATEMENT OF NET POSITION - CASH BASIS  
DECEMBER 31, 2018**

	<u>Governmental Activities</u>
<b>Assets:</b>	
Equity in Pooled Cash and Cash Equivalents	\$ 1,325,990
<b>Net Cash Position:</b>	
Restricted for:	
Environmental Health	\$ 909,366
Unrestricted	416,624
<b>Total Net Cash Position</b>	<u>\$ 1,325,990</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

**STATEMENT OF ACTIVITIES - CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

		<b>Program Cash Receipts</b>		<b>Net (Disbursements) Receipts and Changes in Net Position</b>
	<b>Cash Disbursements</b>	<b>Charges for Services and Sales</b>	<b>Operating Grants and Contributions</b>	<b>Governmental Activities</b>
<b>Governmental Activities:</b>				
Environmental Health:				
Nursing	\$ 12,086			\$ (12,086)
Trailer Park	8,146	\$ 4,839		(3,307)
Food Service	106,022	107,334		1,312
Water System	36,636	29,800		(6,836)
Swimming Pool	7,690	9,068		1,378
Family Planning	154,081	86,414	\$ 80,815	13,148
CFHS	49,363		109,726	60,363
WIC	263,505		264,794	1,289
Wellness	150,620	181,876		31,256
Public Health Emergency Preparedness	74,951		88,772	13,821
Prevention Partnership	17,575	46,494		28,919
Sewage Treatment Service	55,525	39,100		(16,425)
Smoke Free Workplace	568		625	57
Help Me Grow	163,044	185,512		22,468
Environmental and Public Health	10,434	25,000		14,566
Tobacco Use Prevention and Cessation	52,760		72,050	19,290
Immunization Action Plan	28,518		24,315	(4,203)
Solid Waste	38,417	10,264		(28,153)
Creating Healthy Communities	89,432		106,943	17,511
MHL Capacity Service	55,914	53,205		(2,709)
Moms Quit for Two	22,438		36,702	14,264
Ohio Water Pollution Control Loan	106,173	21,548	85,685	1,060
Public Health Clinic	444,397	340,743	126,560	22,906
Community Health Assessment	10,814	45,000		34,186
Health	787,649	125,550		(662,099)
Total Governmental Activities	\$ 2,746,758	\$ 1,311,747	\$ 996,987	(438,024)
<b>General Cash Receipts:</b>				
Property Taxes and Other Local Taxes				
Levied for General Health District Purposes				507,413
Grants and Entitlements not Restricted to Specific Programs				138,468
Miscellaneous				15,387
Total General Cash Receipts				661,268
Change in Net Cash Position				223,244
Net Cash Position Beginning of Year				1,102,746
<b>Net Cash Position End of Year</b>				<b>\$ 1,325,990</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2018**

	<u>General</u>	<u>Public Health Clinic</u>	<u>Community Health Assessment</u>	<u>Help Me Grow</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$ 122,451	\$ 108,945	\$ 185,228	\$ 213,711	\$ 695,655	\$ 1,325,990
<b>Fund Cash Balances</b>						
Restricted:						
Environmental Health:						
Nursing					\$ 11,747	\$ 11,747
Trailer Park					20,941	20,941
Food Service					11,439	11,439
Water System					11,201	11,201
Swimming Pool					23,306	23,306
Family Planning					124,957	124,957
CFHS					81,811	81,811
WIC					42,321	42,321
Wellness					51,219	51,219
Public Health Emergency Preparedness					12,618	12,618
SPF-SIG					156	156
Prevention Partnership					33,272	33,272
Sewage Treatment Service					15,855	15,855
Smoke Free Workplace					3,845	3,845
Help Me Grow				\$ 213,711		213,711
Environmental and Public Health					80,170	80,170
Tobacco Use Prevention and Cessation					28,000	28,000
Immunization Action Plan					22,024	22,024
Solid Waste					25,890	25,890
Creating Healthy Communities					40,531	40,531
MHL Capacity Service					9,985	9,985
Moms Quit for Two					27,405	27,405
Ohio Water Pollution Control Loan					16,962	16,962
Committed:						
Environmental Health:						
Public Health Clinic		\$ 108,945				108,945
Community Health Assessment			\$ 185,228			185,228
Assigned:						
Encumbrances	\$ 2,729					2,729
Subsequent Year Appropriation	6,431					6,431
Unassigned	113,291					113,291
<b>Total Fund Cash Balances</b>	<u>\$ 122,451</u>	<u>\$ 108,945</u>	<u>\$ 185,228</u>	<u>\$ 213,711</u>	<u>\$ 695,655</u>	<u>\$ 1,325,990</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>General</u>	<u>Public Health Clinic</u>	<u>Community Health Assessment</u>	<u>Help Me Grow</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Cash Receipts:</b>						
Property Taxes	\$ 507,413					\$ 507,413
Charges for Services	125,550	\$ 340,743	\$ 45,000	\$ 185,512	\$ 614,942	1,311,747
Intergovernmental	138,468	126,560			870,427	1,135,455
Miscellaneous	5,193	5,794			4,400	15,387
<b>Total Cash Receipts</b>	<u>776,624</u>	<u>473,097</u>	<u>45,000</u>	<u>185,512</u>	<u>1,489,769</u>	<u>2,970,002</u>
<b>Cash Disbursements:</b>						
Current:						
Environmental Health:						
Nursing					12,086	12,086
Trailer Park					8,146	8,146
Food Service					106,022	106,022
Water System					36,636	36,636
Swimming Pool					7,690	7,690
Family Planning					154,081	154,081
CFHS					49,363	49,363
WIC					263,505	263,505
Wellness					150,620	150,620
Public Health Emergency Preparedness					74,951	74,951
Prevention Partnership					17,575	17,575
Sewage Treatment Service					55,525	55,525
Smoke Free Workplace					568	568
Help Me Grow				163,044		163,044
Environmental and Public Health					10,434	10,434
Tobacco Use Prevention and Cessation					52,760	52,760
Immunization Action Plan					28,518	28,518
Solid Waste					38,417	38,417
Creating Healthy Communities					89,432	89,432
MHL Capacity Service					55,914	55,914
Moms Quit for Two					22,438	22,438
Ohio Water Pollution Control Loan					106,173	106,173
Public Health Clinic		444,397				444,397
Community Health Assessment			10,814			10,814
Health	<u>787,649</u>					<u>787,649</u>
<b>Total Cash Disbursements</b>	<u>787,649</u>	<u>444,397</u>	<u>10,814</u>	<u>163,044</u>	<u>1,340,854</u>	<u>2,746,758</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	<u>(11,025)</u>	<u>28,700</u>	<u>34,186</u>	<u>22,468</u>	<u>148,915</u>	<u>223,244</u>
<b>Other Financing Sources (Uses):</b>						
Transfers In					10,000	10,000
Transfers (Out)	(10,000)					(10,000)
Advances In	19,000					19,000
Advances (Out)					(19,000)	(19,000)
<b>Total Other Financing Sources (Uses)</b>	<u>9,000</u>				<u>(9,000)</u>	
<b>Net Change in Fund Cash Balances</b>	<u>(2,025)</u>	<u>28,700</u>	<u>34,186</u>	<u>22,468</u>	<u>139,915</u>	<u>223,244</u>
Fund Cash Balances Beginning of Year	<u>124,476</u>	<u>80,245</u>	<u>151,042</u>	<u>191,243</u>	<u>555,740</u>	<u>1,102,746</u>
<b>Fund Cash Balances End of Year</b>	<u>\$ 122,451</u>	<u>\$ 108,945</u>	<u>\$ 185,228</u>	<u>\$ 213,711</u>	<u>\$ 695,655</u>	<u>\$ 1,325,990</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Budgetary Cash Receipts:</b>				
Property Taxes	\$ 525,238	\$ 525,238	\$ 507,413	\$ (17,825)
Charges for Services	110,000	110,000	125,550	15,550
Intergovernmental	132,025	132,025	138,468	6,443
Miscellaneous			5,193	5,193
	<u>767,263</u>	<u>767,263</u>	<u>776,624</u>	<u>9,361</u>
<b>Budgetary Cash Disbursements:</b>				
Current:				
Health	780,400	768,958	790,378	(21,420)
Excess of Budgetary Cash Disbursements Over Budgetary Cash Receipts	<u>(13,137)</u>	<u>(1,695)</u>	<u>(13,754)</u>	<u>(12,059)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers (Out)	(15,000)	(15,000)	(10,000)	5,000
Advances In	75,000	75,000	19,000	(56,000)
Advances (Out)	(85,000)	(85,000)		85,000
	<u>(25,000)</u>	<u>(25,000)</u>	<u>9,000</u>	<u>34,000</u>
Net Change in Fund Cash Balance	(38,137)	(26,695)	(4,754)	21,941
Fund Cash Balance Beginning of Year	98,854	98,854	98,854	
Prior Year Encumbrances Appropriated	<u>25,622</u>	<u>25,622</u>	<u>25,622</u>	
<b>Fund Cash Balance End of Year</b>	<u><u>\$ 86,339</u></u>	<u><u>\$ 97,781</u></u>	<u><u>\$ 119,722</u></u>	<u><u>\$ 21,941</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS  
PUBLIC HEALTH CLINIC FUND  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Budgetary Cash Receipts:</b>				
Charges for Services	\$ 450,000	\$ 450,000	\$ 340,743	\$ (109,257)
Intergovernmental	50,000	50,000	126,560	76,560
Miscellaneous			5,794	5,794
	<u>500,000</u>	<u>500,000</u>	<u>473,097</u>	<u>(26,903)</u>
<b>Total Budgetary Cash Receipts</b>				
<b>Budgetary Cash Disbursements:</b>				
Current:				
Environmental Health	528,850	532,657	449,186	83,471
	<u>(28,850)</u>	<u>(32,657)</u>	<u>23,911</u>	<u>56,568</u>
<b>Excess (Deficiency) of Budgetary Cash Receipts Over (Under) Budgetary Cash Disbursements</b>				
<b>Other Financing Sources (Uses):</b>				
Advances In	15,000	15,000		(15,000)
Advances (Out)	(550)	(550)		550
	<u>14,450</u>	<u>14,450</u>		<u>(14,450)</u>
<b>Total Other Financing Sources (Uses)</b>				
<b>Net Change in Fund Cash Balance</b>	(14,400)	(18,207)	23,911	42,118
<b>Fund Cash Balance Beginning of Year</b>	76,379	76,379	76,379	
<b>Prior Year Encumbrances Appropriated</b>	3,866	3,866	3,866	
	<u>65,845</u>	<u>62,038</u>	<u>104,156</u>	<u>42,118</u>
<b>Fund Cash Balance End of Year</b>				

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS  
COMMUNITY HEALTH ASSESSMENT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary Cash Receipts:</b>				
Charges for Services	\$ 52,000	\$ 52,000	\$ 45,000	\$ (7,000)
<b>Budgetary Cash Disbursements:</b>				
Current:				
Environmental Health	20,125	20,125	10,814	9,311
Excess of Budgetary Cash Receipts Over Budgetary Cash Disbursements	31,875	31,875	34,186	2,311
<b>Other Financing Sources:</b>				
Transfers In	10,000	10,000		(10,000)
Net Change in Fund Cash Balance	41,875	41,875	34,186	(7,689)
Fund Cash Balance Beginning of Year	150,102	150,102	150,102	
Prior Year Encumbrances Appropriated	940	940	940	
<b>Fund Cash Balance End of Year</b>	<u>\$ 192,917</u>	<u>\$ 192,917</u>	<u>\$ 185,228</u>	<u>\$ (7,689)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS  
HELP ME GROW FUND  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary Cash Receipts:</b>				
Charges for Services	\$ 170,000	\$ 185,513	\$ 185,512	\$ (1)
<b>Budgetary Cash Disbursements:</b>				
Current:				
Environmental Health	163,875	168,946	163,454	5,492
Excess of Budgetary Cash Receipts Over Budgetary Cash Disbursements	6,125	16,567	22,058	5,491
<b>Other Financing (Uses):</b>				
Advances (Out)	(125)	(125)		125
Net Change in Fund Cash Balance	6,000	16,442	22,058	5,616
Fund Cash Balance Beginning of Year	190,996	190,996	190,996	
Prior Year Encumbrances Appropriated	247	247	247	
<b>Fund Cash Balance End of Year</b>	<b>\$ 197,243</b>	<b>\$ 207,685</b>	<b>\$ 213,301</b>	<b>\$ 5,616</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

**NOTE 1 - REPORTING ENTITY**

Sandusky County Combined General Health District, Sandusky County, Ohio (the District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is directed by an eight-member Board with one member appointed by the City of Clyde, two members appointed by the City of Fremont, four members appointed by the District Advisory Council and one member appointed by the District Licensing Advisory Council. The District is comprised of the primary government, component units and other organizations that were included to ensure the financial statements are not misleading.

**A. Primary Government**

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District. The District is responsible for the provisions of public health, the prevention or restriction of disease and the prevention, abatement and suppression of nuisances.

The Sandusky County Auditor acts as fiscal agent for the District and the Sandusky County Treasurer acts as custodian of all funds.

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

**B. Component Units**

Component units are legally separate organizations for which the District is financially accountable. The District is financially accountable for an organization if the District appoints a voting majority of the organization's governing board and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organization's resources; or (3) the District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide support to, the organization, or (4) the District is obligated for the debt of the organization. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the District, are accessible to the District and are significant in amount to the District and organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District's basic financial statements to be misleading or incomplete. The District has no component units.

**C. Risk Pools**

The District participates in two public entity risk pools. These organizations are presented in Note 8 to the financial statements.

**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. The cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). GAAP includes 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.

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(Continued)

**A. Basis of Presentation**

The District's basic financial statements consist of the government-wide financial statements, including a Statement of Net Position – Cash Basis, a Statement of Activities – Cash Basis, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements

The Statement of Net Position – Cash Basis and the Statement of Activities – Cash Basis display information about the District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions.

The Statement of Net Position – Cash Basis presents the cash balance of the District at year end. The Statement of Activities – Cash Basis compares cash disbursements and program cash receipts for each program or function of the District's governmental activities. Cash 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 cash 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. Cash receipts which are not classified as program cash receipts are presented as general cash receipts of the District, with certain limited exceptions. The comparison of direct cash disbursements with program cash receipts identifies the extent to which each governmental program is self-financing on a cash basis or draws from the general cash receipts of the District.

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. Funds are used to segregate resources that are restricted as to use.

*Governmental Funds*

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

General fund - The General fund is used to account 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 Health Clinic fund - The Public Health Clinic fund is used to account charges for services and intergovernmental revenues used to provide immunization clinics to citizens.

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(Continued)

Community Health Assessment fund - The Community Health Assessment fund is used to account for charges for services to support the Health Partners via contract for and complete health assessments to Sandusky County population.

Help Me Grow fund - The Help Me Grow fund is used to account for charges for services to address the need for home-visiting services for young children and their families.

The other governmental funds of the District are used to account for and report grants and other resources, the use of which is restricted for a particular purpose.

**C. Basis of Accounting**

The District's financial statements are prepared using the cash basis of accounting. 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 incurred.

As a result of the use of this cash basis of accounting, certain assets, deferred outflows of resources, liabilities, deferred inflows of resources, and the effects of these items on revenues and expenses are not recorded in these financial statements.

**D. Budgetary Process**

All 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 District may appropriate.

The appropriations resolution is the District's authorization to spend resources and sets limits on cash disbursements plus encumbrances at the level of control selected by the District. The legal level of control has been established at the object level for all funds.

ORC Section 5705.28(C)(1) requires the Health District to file an estimate of contemplated revenue and expenses with the municipalities and townships within the Health District by about June 1 (forty-five days prior to July 15). The county auditor cannot allocate property taxes from the municipalities and townships within the district if the filing has not been made.

ORC Section 3709.28 establishes budgetary requirements for the Health District, which are similar to ORC Chapter 5705 budgetary requirements. On or about the first Monday of April the Health District must adopt an itemized appropriation measure. The appropriation measure, together with an itemized estimate of revenues to be collected during the next fiscal year, shall be certified to the county budget commission. Subject to estimated resources, the Board of Health may, by resolution, transfer appropriations from one appropriation item to another, reduce or increase any item, create new items, and make additional appropriations or reduce the total appropriation. Such appropriation modifications shall be certified to the county budget commission for approval.

The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the District. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(Continued)

statements reflect the amounts on the amended certificated of estimated resources in effect at the time final appropriations were passed by the District.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for the fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the District during the year.

**E. Cash and Investments**

In accordance with Ohio Revised Code, the District's cash is held and invested by the Sandusky County Treasurer, who acts as custodian for the District's monies. The District's assets are held in the County Treasurer's cash and investment pool, and are valued at the Treasurer's reported carrying amount. Individual fund integrity is maintained through District records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

**F. Restricted Assets**

Cash, cash equivalents and investments are reported as restricted when limitations on their use change the nature or normal understanding of their use. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments, or imposed by law through constitutional provisions or enabling legislation.

**G. Inventory and Prepaid Items**

The District reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

**H. Capital Assets**

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

**I. Interfund Receivables/Payables**

The District reports advances-in and advances-out for interfund loans. These items are not reflected as assets and liabilities in the accompanying financial statements.

**J. 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.

**K. 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 Note 9 and 10, the employer contribution include portions for pension benefits and for postretirement health care benefits.



**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(Continued)

**L. Net Cash Position**

Net cash 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 cash position restricted for environmental health includes resources restricted for grants for specific purposes.

The District's policy is to first apply restricted resources when an obligation is incurred for purposes for which both restricted and unrestricted net position is available.

**M. Fund Cash Balance**

Fund cash 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 the governmental funds. The classifications are as follows:

*Nonspendable* - The nonspendable fund cash balance classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The District had no nonspendable balance at December 31, 2018.

*Restricted* - Fund cash balance is reported as restricted when constraints are placed on the use of resources that are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

*Committed* - The committed fund cash balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the District (the highest level of decision making authority). Those committed amounts cannot be used for any other purpose unless the District 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 cash balance 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 the General fund, assigned amounts include those approved through the District's formal purchasing procedure and those required for subsequent year appropriations.

*Unassigned* - Unassigned fund cash 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 only used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(Continued)

**N. Interfund Transactions**

Transfers between governmental funds are eliminated on the government-wide financial statements.

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. Repayments from funds responsible for particular disbursements to the funds that initially paid for them are not presented in the financial statements.

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE**

**Change in Accounting Principles**

For 2018, the District has implemented GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", GASB Statement No. 85, "Omnibus 2017" and GASB Statement No. 86, "Certain Debt Extinguishments".

GASB Statement No. 75 improves the accounting and financial reporting by state and local governments for postemployment benefits other than pensions (OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. The implementation of GASB Statement No. 75 effected the District's postemployment benefit plan disclosures, as presented in Note 10 to the basic financial statements.

GASB Statement No. 85 addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and OPEB. The implementation of GASB Statement No. 85 did not have an effect on the financial statements of the District.

GASB Statement No. 86 improves consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources - resources other than the proceeds of refunding debt - are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The implementation of GASB Statement No. 86 did not have an effect on the financial statements of the District.

**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING**

While the District is reporting financial position, results of operations and changes in fund balances on the cash basis, the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The budgetary comparison schedules presented for the General fund and the major special revenue funds are presented 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 disbursements (budgetary-basis) rather than assigned, committed or restricted fund balance (cash-basis).

The following table summarizes the adjustments necessary to reconcile the cash basis statement to the budgetary basis statements:

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(Continued)

	Fund Cash Balances			
	General	Public Health Clinic	Community Health Assessment	Help Me Grow
Cash basis	\$ 122,451	\$ 108,945	\$ 185,228	\$ 213,711
Adjustment for encumbrances	<u>(2,729)</u>	<u>(4,789)</u>	<u>-</u>	<u>(410)</u>
Budgetary basis	<u>\$ 119,722</u>	<u>\$ 104,156</u>	<u>\$ 185,228</u>	<u>\$ 213,301</u>

**NOTE 5 - DEPOSITS AND INVESTMENTS**

The Sandusky County Treasurer maintains a cash pool used by all funds, including those of the District. The Ohio Revised Code prescribes allowable deposits and investments. The District's carrying amount of cash on deposit with the County at December 31, 2018, was \$1,325,990. The Sandusky County Treasurer, as fiscal agent for the District, is responsible for maintaining adequate depository collateral for all funds in the County's pooled and deposited accounts.

**NOTE 6 - INTERFUND TRANSACTIONS**

**A. Advances**

Interfund advances for the year ended December 31, 2018, consisted of the following, as reported on the fund statements:

Advances to the General fund from:

Nonmajor governmental funds	<u>\$ 19,000</u>
-----------------------------	------------------

The primary purpose of the interfund advances is to cover costs in specific funds where revenues were not received by December 31. These interfund advances are also made to repay advances made in the prior fiscal year from the General fund.

Interfund advances between governmental funds are eliminated on the government-wide financial statements.

Certain advances at December 31, 2017 were retroactivity reclassified to transfers during 2018. At December 31, 2018, the District had no outstanding advances to be repaid.

**B. Transfers**

Interfund transfers for the year ended December 31, 2018, consisted of the following, as reported on the fund statements:

Transfer from General fund to:

Nonmajor governmental funds	<u>\$ 10,000</u>
-----------------------------	------------------

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(Continued)

Interfund transfers between governmental funds are eliminated on the government-wide financial statements.

**NOTE 7 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the District. Real property tax receipts received in 2018 represent the collection of 2017 taxes. Real property taxes and public utility taxes are levied after October 1 on the assessed value listed as of the prior January 1, the lien date. Assessed values are established by state law at 35% of appraised market value. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property taxes are assessed on real estate, land and improvements are assessed at 35% of appraised market value.

The assessed value upon which 2018 taxes were collected was \$1,218,937,080. The full rate for all District operations applied to real property for the year ended December 31, 2018, was \$.50 per \$1,000 of assessed valuation. The assessed values of real and tangible personal property upon which 2018 property tax receipts were based are as follows:

<u>Real property</u>	
Agricultural/Residential	\$ 932,505,120
Commercial/Industrial/Mineral	187,934,240
 <u>Public Utility</u>	
Real	711,590
Personal	<u>97,786,130</u>
Total assessed valuation	<u><u>\$ 1,218,937,080</u></u>

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected.

**NOTE 8 - RISK MANAGEMENT**

**A. Risk Pool Membership**

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 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 District’s policy. The Pool covers the following risks:

- General liability and casualty
- Public official’s liability
- Cyber
- Law enforcement liability
- Automobile liability

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(Continued)

- 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>2018</u>
Cash and investments	\$35,381,789
Actuarial liabilities	\$12,965,015

**B. Insurance Purchasing Pool**

For 2018, the County Commissioners participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), as insurance purchasing pool. The Plan is intended to achieve lower workers compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants.

Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost controls, and actuarial services to the Plan. Each year, the County Commissioners pays an enrollment fee to the Plan to cover the costs of administering the program.

The County Commissioners may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any participant leaving the Plan allows representatives of the Plan to access loss experience for three years following the last year of participation.

**NOTE 9 - DEFINED BENEFIT PENSION PLAN**

***Plan Description- Ohio Public Employees Retirement System (OPERS)***

Plan Description - 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 cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. District employees) may elect the Member-Directed Plan and the Combined Plan, substantially all employee members are in OPERS' Traditional Pension Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
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members of the Traditional Pension Plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to 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 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 Pension Plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

<b>Group A</b> Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	<b>Group B</b> 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	<b>Group C</b> Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25%	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25%	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25%

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.

When a traditional plan benefit recipient has received benefits for 12 months, an annual cost-of-living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 2.25 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

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

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

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

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

\*\* This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4 percent.

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

The District's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$308,745 for 2018.

**NOTE 10 - POSTEMPLOYMENT BENEFIT PLAN**

***Plan Description - Ohio Public Employees Retirement System (OPERS)***

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 post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
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(Continued)

to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for 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. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided 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 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, health care is not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2018, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care 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 2018 was 4.0 percent.

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

For 2018, OPERS did not allocate any employer contributions to post-employment health care.

**NOTE 11 - CONTINGENT GRANTS**

The District receives significant financial assistance from numerous federal, state, and local agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the District; however, in the opinion of management, any such disallowed claims will not have a material effect on the financial position of the District.



**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
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(Continued)

**NOTE 12 - INTERGOVERNMENTAL FUNDING**

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

**NOTE 13 - COMMITMENTS**

The District utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year-end are reservations of fund balance for subsequent-year expenditures and may be reported as part of restricted, committed, or assigned classifications of fund balance. At year end, the District’s commitments for encumbrances in the governmental funds were as follows:

Fund:	Year-End Encumbrances
General fund	\$ 2,729
Public Health Clinic fund	4,789
Help Me Grow fund	410
Other nonmajor governmental funds	21,131
Total	\$ 29,059

**NOTE 14 - TAX ABATEMENT AGREEMENTS ENTERED INTO BY OTHER GOVERNMENTS**

Other governments entered into property tax abatement agreements with property owners under two programs - Community Reinvestment Area (CRA) and Enterprise Zone (Ezone). These programs relate to the abatement of property taxes.

CRA - Under the authority of Ohio Revised Code (ORC) Section 3735.67, the CRA program is an economic development tool administered by municipal and county governments that provides real property tax exemptions for property owners who renovate existing or construct new buildings. CRA’s are areas of land in which property owners can receive tax incentives for investing in real property improvements. Under the CRA program, local governments petition to the Ohio Development Services Agency (ODSA) for confirmation of a geographical area in which investment in housing is desired. Once an area is confirmed by the ODSA, local governments may offer real property tax exemptions to taxpayers that invest in that area. Property owners in the CRA can receive temporary tax abatements for renovation of existing structures and new construction in these areas. Property owners apply to the local legislative authority for approval to renovate or construct in the CRA. Upon approval and certification of completion, the amount of the abatement is deducted from the individual or entity’s property tax bill.

Ezone - Under the authority of ORC Sections 5709.62 and 5709.63, the Ezone program is an economic development tool administered by municipal and county governments that provides real and personal property tax exemptions to businesses making investments in Ohio. An Ezone is a designated area of land in which businesses can receive tax incentives in the form of tax exemptions on qualifying new investment.

An Ezone's geographic area is identified by the local government involved in the creation of the zone. Once the zone is defined, the local legislative authority participating in the creation must petition the OSDA. The OSDA must then certify the area for it to become an active Enterprise Zone. The local legislative authority negotiates the terms of the Enterprise Zone Agreement (the Agreement) with the business, which may include tax sharing with the Board of Education. Legislation must then be passed to approve the Agreement. All

**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT  
SANDUSKY COUNTY**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
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(Continued)

Agreements must be finalized before the project begins and may contain provisions for the recoupment of taxes should the individual or entity fail to perform. The amount of the abatement is deducted from the business's property tax bill.

Sandusky County has entered into the following tax abatement agreements for the abatement of real property taxes:

- Ezone agreement between the County, Ballville Township, the City of Fremont and Fremont City School District
- Ezone agreement between the County, Madison Township, the Village of Gibsonburg and Gibsonburg EVSD
- Ezone agreement between the County, the City of Clyde, and Clyde EVSD
- CRA agreements entered into by the City of Bellevue, the City of Fremont and Fremont City School District

Under these agreements, the District's property taxes were reduced by \$8,825. The District is not receiving any amounts from these other governments in association with the forgone property tax revenue.

# OHIO AUDITOR OF STATE KEITH FABER



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

Sandusky County Combined General Health District  
Sandusky County  
2000 Countryside Drive  
Fremont, Ohio 43420-8560

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 cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sandusky County Combined General Health District, Sandusky County, Ohio (the District) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 24, 2019, 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 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 report is not suitable for any other purpose.



Keith Faber  
Auditor of State

Columbus, Ohio

October 24, 2019



# SANDUSKY COUNTY PUBLIC HEALTH



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS DECEMBER 31, 2018

Finding Number	Finding Summary	Status	Additional Information
2017-001	Finding was first reported during the audit of the 2014 financial statements. Material weakness due to errors over financial reporting.	Fully corrected.	

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# OHIO AUDITOR OF STATE KEITH FABER



**SANDUSKY COUNTY COMBINED GENERAL HEALTH DISTRICT**

**SANDUSKY 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  
NOVEMBER 7, 2019**