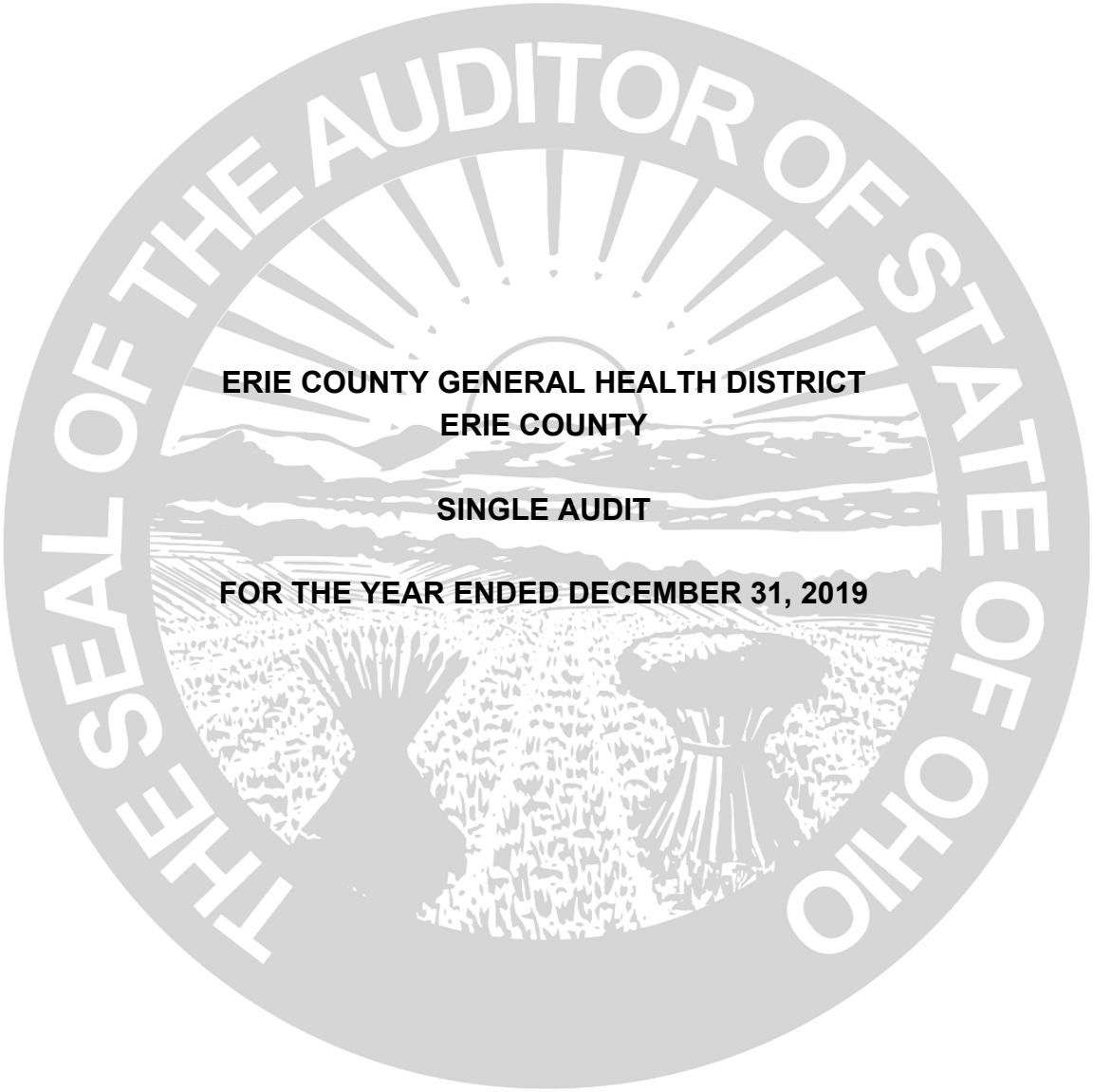

ERIE COUNTY GENERAL HEALTH DISTRICT
ERIE COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2019

OHIO AUDITOR OF STATE
KEITH FABER

ERIE COUNTY GENERAL HEALTH DISTRICT
ERIE COUNTY
DECEMBER 31, 2019

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OHIO AUDITOR OF STATE
KEITH FABER

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INDEPENDENT AUDITOR'S REPORT

Erie County General Health District
Erie County
420 Superior Street
Sandusky, Ohio 44870-1815

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 Erie County General Health District, Erie County, Ohio (the District), as of and for the year ended December 31, 2019, 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 accounting principles generally accepted in the United States of America; this includes 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 financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Erie County General Health District, Erie County, Ohio, as of December 31, 2019, and the respective changes in financial position thereof and the respective budgetary comparisons for the General, Clinical Patient Services, and Environmental Health Programs funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 18 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the District. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis* and schedules of net pension and other post-employment benefit liabilities (asset) and pension and other post-employment benefit contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the District's basic financial statements taken as a whole.

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

The schedule is management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this 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 in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2020, 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

November 24, 2020

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The discussion and analysis of the Erie County General Health District's financial performance provides an overview of the Health District's financial activities for the year ended December 31, 2019. The intent of this discussion and analysis is to look at the Health District's financial performance as a whole.

HIGHLIGHTS

Highlights for 2019 are as follows:

Net position increased $250,242 from the prior year resulting in a positive net position at year end. There was a deficit net position at the end of 2018.

Approximately 85 percent of the Health District's revenues are program revenues; 51 percent are charges for the services (including Medicare and/or Medicaid reimbursements) and 34 percent are grants. The remainder of the Health District's revenues is generally made up of property tax levies and tax related reimbursements (homestead and rollback) and State provided resources (operating subsidy).

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand the Erie County General Health District's financial position.

The statement of net position and the statement of activities provide information about the activities of the Health District as a whole, presenting both an aggregate and a longer-term view of the Health District.

Fund financial statements provide a greater level of detail. These statements tell how services were financed in the short-term and what remains for future spending. Fund financial statements report the Health District's most significant funds individually and the Health District's non-major funds in a single column. The Health District's major funds are the General Fund and the Clinical Patient Services and Environmental Health Programs funds.

REPORTING THE HEALTH DISTRICT AS A WHOLE

The statement of net position and the statement of activities reflect how the Health District did financially during 2019. These statements include all assets and liabilities using the accrual basis of accounting similar to that used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

These statements report the Health District's net position and changes in net position. This change in net position is important because it tells the reader whether the financial position of the Health District as a whole has increased or decreased from the prior year. Over time, these increases and/or decreases are one indicator of whether the financial position is improving or deteriorating. Causes for these changes may be the result of many factors, some financial, some not. Non-financial factors include such items as changes in the Health District's property tax base and the condition of the Health District's capital assets. These factors must be considered when assessing the overall health of the Health District.

In the statement of net position and the statement of activities, all of the Health District's activities are reflected as governmental activities. The programs and services reported here include general health and health clinic. These services are primarily funded by charges to clients (patients), Medicare and Medicaid reimbursements, and property taxes.

REPORTING THE HEALTH DISTRICT'S MOST SIGNIFICANT FUNDS

Fund financial statements provide detailed information about the Health District's major funds, the General Fund and the Clinical Patient Services and Environmental Health Programs funds. While the Health District uses a number of funds to account for its financial transactions, these are the most significant.

The Health District's governmental funds are used to account for the same programs reported as governmental activities on the government-wide financial statements. All of the Health District's basic services are reported in these funds and focus on how money flows into and out of the funds as well as the balances available for spending at year end. These funds are reported on the modified accrual basis of accounting which measures cash and all other financial assets that can be readily converted to cash. The fund financial statements provide a detailed short-term view of the Health District's general government operations and the basic services being provided.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Health District's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to help make this comparison between governmental funds and governmental activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the Health District's net position for 2019 and 2018.

Table 1
Net Position

	Governmental Activities		
	2019	2018	Change
Assets			
Current and Other Assets	$9,441,889	$5,920,999	$3,520,890
Net Pension Asset	37,223	53,578	(16,355)
Capital Assets, Net	4,302,951	4,463,246	(160,295)
Total Assets	13,782,063	10,437,823	3,344,240
Deferred Outflows of Resources			
Pension	3,947,506	1,778,701	2,168,805
OPEB	847,587	453,866	393,721
Total Deferred Outflows of Resources	4,795,093	2,232,567	2,562,526

(continued)

Table 1
Net Position
(continued)

	Governmental Activities		
	2019	2018	Change
Liabilities			
Current and Other Liabilities	$522,894	$471,783	($51,111)
Long-Term Liabilities			
Pension	10,242,554	4,955,388	(5,287,166)
OPEB	4,890,810	3,544,464	(1,346,346)
Other Amounts	529,037	479,773	(49,264)
Total Liabilities	16,185,295	9,451,408	(6,733,887)
Deferred Inflows of Resources			
Pension	149,693	1,185,925	1,036,232
OPEB	13,270	264,039	250,769
Other Amounts	2,228,739	2,019,101	(209,638)
Total Deferred Inflows of Resources	2,391,702	3,469,065	1,077,363
Net Position			
Net Investment in Capital Assets	4,302,951	4,463,246	(160,295)
Restricted	195,468	161,074	34,394
Unrestricted (Deficit)	(4,498,260)	(4,874,403)	376,143
Total Net Position (Deficit)	$159	($250,083)	$250,242

The net pension/OPEB liability (asset) reported by the Health District at December 31, 2019, is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". For reasons discussed below, end users of these financial statements will gain a clearer understanding of the Health District's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability (asset), and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

GASB standards are national standards and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB Statement No. 27) and postemployment benefits (GASB Statement No. 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension or net OPEB liability. GASB Statements No. 68 and No. 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and State law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB Statements No. 68 and No. 75 require the net pension liability (asset) and the net OPEB liability to equal the Health District's proportionate share of each plan's collective present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service minus plan assets available to pay these benefits.

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange", that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the Health District is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require, the retirement system to provide health care to eligible benefit recipients. The retirement system may allocate a portion of the employer contribution to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or in the case of compensated absences (i.e. vacation and sick leave) are satisfied through paid time off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of these liabilities but are outside the control of the Health District. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB Statements No. 68 and No. 75, the Health District's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in the net pension liability (asset) and the net OPEB liability, respectively, not accounted for as deferred outflows/inflows.

Pension/OPEB changes noted in the above table reflect a decrease in the net pension asset, an increase in deferred outflows and a decrease in deferred inflows. These changes are affected by changes in benefits, contribution rates, return on investments, and actuarial assumptions. The increase in the net pension liability and the net OPEB liability represent the Health District's proportionate share of the unfunded benefits.

In addition to the changes related to pension, there were a few other changes of significance from the prior year. The increase in current and other assets is primarily an increase in cash and cash equivalents and in amounts due from other governments. The increase in cash and cash equivalents is primarily due to an increase in charges for services resulting from the growth in clinic services and from grant funding received during the year (such as opioid funding through the Rural Health Opioid and First Responders grants). The increase in amounts due from other governments is the result of Medicaid funding and receivables related primarily to opioid related grants (Rural Health Opioid, Rural Community Opioid, Drug Overdose Prevention, and First Responders grants).

Table 2 reflects the change in net position for 2019 and 2018.

Table 2
Change in Net Position

	Governmental Activities		
	2019	2018	Change
Revenues			
Program Revenues			
Charges for Services	$8,133,581	$4,902,295	$3,231,286
Operating Grants and Contributions	5,335,463	3,785,072	1,515,391
Capital Grants and Contributions	0	50,000	(15,000)
Total Program Revenues	13,469,044	8,737,367	4,731,677
General Revenues			
Property Taxes Levied for General Purposes	1,920,880	1,918,339	2,541
Grants and Entitlements not Restricted to Specific Programs	282,976	324,204	(41,228)
Other	188,396	141,769	46,627
Total General Revenues	2,392,252	2,384,312	7,940
Total Revenues	15,861,296	11,121,679	4,739,617
Program Expenses			
General Health	7,254,241	6,248,265	(1,005,976)
Health Clinic	8,356,813	6,055,909	(2,300,904)
Total Expenses	15,611,054	12,304,174	(3,306,880)
Increase (Decrease) in Net Position	250,242	(1,182,495)	1,432,737
Net Position (Deficit) Beginning of Year	(250,083)	932,412	(1,182,495)
Net Position (Deficit) End of Year	$159	($250,083)	$250,242

Approximately 85 percent (79 percent in 2018) of the Health District's revenues are program revenues, primarily charges for the services, Medicare and/or Medicaid reimbursements, and restricted grants. Charges for services increased significantly as the Health District's clinical services continue to expand. The increase in operating grants and contributions is largely the result of additional opioid related grant funding and Medicaid reimbursements. The change in general revenues was not significant. Overall revenues increased approximately 43 percent.

The 27 percent increase in expenses relates to the increase in services in the health clinic and expenses related to the opioid programs. Approximately 46 percent of the Health District's expenses are related to providing general health services which includes the women, infants, and children program; provision of nursing services; administration of vital statistics; issuance of various licenses and permits; the 211 referral service; and numerous community and family health programs. The remainder of the Health District's expenses account for the operations of the health clinic. These costs which will vary annually dependent on patients served.

Table 3, indicates the total cost of services and the net cost of services for governmental activities. The statement of activities reflects the cost of program services and the charges for services, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3
Governmental Activities

	Total Cost of Services 2019	Net Cost of Services 2019	Total Cost of Services 2018	Net Cost of Services 2018
General Health	$7,254,241	$1,847,400	$6,248,265	$1,762,820
Health Clinic	8,356,813	294,610	6,055,909	1,803,987
	$15,611,054	$2,142,010	$12,304,174	$3,566,807

As noted in the above table, 75 percent of the costs of providing general health services were paid for with program revenues; by charges for the services provided to clients (patients) and through reimbursements from Medicare/Medicaid as well as through various grants. Approximately 96 percent of the cost of services provided through the health clinic was paid for through program revenues. Resources received through property tax levies (general revenue) generally makes up balance of the costs for services provided.

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The Health District's major governmental funds are the General Fund and the Clinical Patient Services and Environmental Health Programs funds.

There was a significant increase in the fund balance for the General Fund. There was little change in revenues from the prior year; however, there was a 48 percent decrease in expenditures (primarily for contractual services and occupancy and maintenance expenditures). In 2018, the Health District did a number of renovations such as renovating the main entrance area, repurposing rooms, and the Detox Facility expansion (contractual services). Also in 2018, the Health District made a large payment to Erie County related to use of the facility housing the Detox Facility (occupancy and maintenance). These items elevated expenditures in these programs in 2018. In addition, in 2018 the General Fund transferred over $1.3 million to other funds for operations. In 2019, the General Fund did not make any operating transfers.

The Clinical Patient Services Fund had a significant increase in fund balance from the prior year (increased almost $966,000). There was a substantial increase in services provided and in grant funding.

The increase in fund balance in the Environmental Health Programs Fund was primarily due to an increase in grant resources.

BUDGETARY HIGHLIGHTS

The Health District prepares an annual budget of revenues and expenditures/expenses for all funds of the Health District for use by Health District officials and such other budgetary documents as are required by State statute, including the annual appropriations measure which is effective the first day of January.

The Health District's most significant budgeted fund is the General Fund. For revenues, there was no change from the original budget to the final budget and changes from the final budget to actual revenues were not significant. For expenditures, final budgeted amounts were approximately 5 percent higher than the original budget and generally due to an increase for materials and supplies. Actual expenditures were fairly similar to the final budget with the exception of contractual services. The final budget for contractual services anticipated expanding the waiting area; however, the Health District decided not to proceed with this expansion in 2019; therefore, actual expenditures were less than the budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The Health District's investment in capital assets as of December 31, 2019, was $4,302,951 (net of accumulated depreciation). Additions and disposals were not significant. For further information regarding the Health District's capital assets, refer to Note 8 to the basic financial statements.

Debt - At December 31, 2019, the Health District's outstanding long-term obligations included the net pension/OPEB liability and the liability for compensated absences (future severance payments). For further information regarding the Health District's long-term obligations, refer to Note 13 to the basic financial statements.

CURRENT ISSUES

The Erie County Health Department, General Health District spent considerable time and effort developing and rewriting our Strategic Plan, Workforce Development Plan, Quality Assurance Plan, and our Performance Management Plan. These plans offer the most comprehensive, integrated approach to agency efforts to meet or exceed our mission statement.

The 2019 Community Health Assessment process and results have led to our meeting the three defined functions of public health; Assess, Develop Policy, Assure. Based on these principles, the Erie County Health District has expanded primary care, oral health care, and significantly increased our behavioral/mental health services in Erie County. This expansion of services led to a greater overall budget with increased revenue and workforce expansion.

The Erie County Health District is poised to provide much needed services across Erie County, in the most efficient method available.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Health District's finances for all those interested in the Health District's financial well being. Questions any of the information provided in this report or requests for additional information should be directed to Joseph Palmucci, CFO, 420 Superior Street, Sandusky, Ohio 44870-1815.

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Erie County General Health District
Statement of Net Position
December 31, 2019

	Governmental Activities
Assets	
Equity in Pooled Cash and Cash Equivalents	$5,053,234
Accounts Receivable	271,543
Due from Other Governments	1,655,538
Prepaid Items	78,797
Materials and Supplies Inventory	92,324
Property Taxes Receivable	2,290,453
Net Pension Asset	37,223
Nondepreciable Capital Assets	59,050
Depreciable Capital Assets, Net	4,243,901
Total Assets	13,782,063
Deferred Outflows of Resources	
Pension	3,947,506
OPEB	847,587
Total Deferred Outflows of Resources	4,795,093
Liabilities	
Accrued Wages Payable	272,051
Accounts Payable	165,185
Due to Other Governments	85,658
Long-Term Liabilities	
Due Within One Year	154,048
Due in More Than One Year	
Net Pension Liability	10,242,554
Net OPEB Liability	4,890,810
Other Amounts Due in More Than One Year	374,989
Total Liabilities	16,185,295
Deferred Inflows of Resources	
Property Taxes	2,228,739
Pension	149,693
OPEB	13,270
Total Deferred Inflows of Resources	2,391,702
Net Position	
Net Investment in Capital Assets	4,302,951
Other Purposes	195,468
Unrestricted (Deficit)	(4,498,260)
Total Net Position	$159

See Accompanying Notes to the Basic Financial Statements

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Erie County General Health District
Statement of Activities
For the Year Ended December 31, 2019

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Change in Net Position: Governmental Activities
Governmental Activities				
General Health	$7,254,241	$2,087,511	$3,319,330	($1,847,400)
Health Clinic	8,356,813	6,046,070	2,016,133	(294,610)
Total Governmental Activities	$15,611,054	$8,133,581	$5,335,463	(2,142,010)
General Revenues				
Property Taxes Levied for General Purposes				1,920,880
Grants and Entitlements not Restricted to Specific Programs				282,976
Other				188,396
Total General Revenues				2,392,252
Change in Net Position				250,242
Net Position Beginning of Year				(250,083)
Net Position End of Year				$159

See Accompanying Notes to the Basic Financial Statements

Erie County General Health District
Balance Sheet
Governmental Funds
December 31, 2019

	General	Clinical Patient Services	Environmental Health Programs	Other Governmental
Assets				
Equity in Pooled Cash and Cash Equivalents	$5,048,614	$0	$0	$4,620
Accounts Receivable	0	261,684	5,604	4,255
Due from Other Governments	118,284	1,062,957	32,490	441,807
Prepaid Items	74,452	4,345	0	0
Materials and Supplies Inventory	0	92,324	0	0
Property Taxes Receivable	2,290,453	0	0	0
Total Assets	$7,531,803	$1,421,310	$38,094	$450,682
Liabilities				
Accrued Wages Payable	$2,717	$153,851	$29,067	$86,416
Accounts Payable	17,052	71,692	17,507	58,934
Due to Other Governments	482	25,778	17,702	41,696
Total Liabilities	20,251	251,321	64,276	187,046
Deferred Inflows of Resources				
Property Taxes Receivable	2,228,739	0	0	0
Unavailable Revenue	179,998	0	17,745	139,221
Total Deferred Inflows of Resources	2,408,737	0	17,745	139,221
Fund Balance				
Nonspendable	74,452	96,669	0	0
Restricted	0	0	0	215,879
Committed	0	1,073,320	0	0
Unassigned (Deficit)	5,028,363	0	(43,927)	(91,464)
Total Fund Balance (Deficit)	5,102,815	1,169,989	(43,927)	124,415
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$7,531,803	$1,421,310	$38,094	$450,682

See Accompanying Notes to the Basic Financial Statements

Total Governmental Funds
$5,053,234
271,543
1,655,538
78,797
92,324
2,290,453
$9,441,889
$272,051
165,185
85,658
522,894
2,228,739
336,964
2,565,703
171,121
215,879
1,073,320
4,892,972
6,353,292
$9,441,889

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Erie County General Health District
Reconciliation of Total Governmental Fund Balance
to Net Position of Governmental Activities
December 31, 2019

Total Governmental Fund Balance		$6,353,292
Amounts reported for governmental activities on the statement of net position are different because of the following:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		4,302,951
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		
Accounts Receivable	56,455	
Due from Other Governments	218,795	
Delinquent Property Taxes Receivable	61,714	
		336,964
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.		(529,037)
The net pension asset, net pension liability, and net OPEB liability are not due and payable in the current period; therefore, the asset, liability, and related deferred outflows/inflows are not reported in the governmental funds.		
Net Pension Asset	37,223	
Deferred Outflows - Pension	3,947,506	
Deferred Inflows - Pension	(149,693)	
Net Pension Liability	(10,242,554)	
Deferred Outflows - OPEB	847,587	
Deferred Inflows - OPEB	(13,270)	
Net OPEB Liability	(4,890,810)	
		(10,464,011)
Net Position of Governmental Activities		$159

See Accompanying Notes to the Basic Financial Statements

Erie County General Health District
Statement of Revenues, Expenditures,
and Change in Fund Balance
Governmental Funds
For the Year Ended December 31, 2019

	General	Clinical Patient Services	Environmental Health Programs	Other Governmental
Revenues				
Property Taxes	$1,950,071	$0	$0	$0
Charges for Services	0	6,046,070	253,970	884,730
Fees, Licenses, and Permits	0	0	800,949	216,938
Intergovernmental	555,083	2,043,633	471,003	2,596,902
Other	28,400	83,757	59,980	16,259
Total Revenues	2,533,554	8,173,460	1,585,902	3,714,829
Expenditures				
Current:				
General Health				
Salaries	84,325	0	642,074	1,979,327
Fringe Benefits	30,859	0	254,277	727,874
Travel and Transportation	3,897	0	35,803	59,245
Contractual Services	211,480	0	379,765	786,924
Materials and Supplies	51,084	0	100,884	168,297
Occupancy and Maintenance	163,199	0	750	0
Intergovernmental	0	0	141,988	116,081
Capital Outlay	25,300	0	3,625	26,605
Other	64	0	195	1,181
Health Clinic				
Salaries	0	3,498,116	0	0
Fringe Benefits	0	1,288,344	0	0
Travel and Transportation	0	40,219	0	0
Contractual Services	0	1,004,850	0	0
Materials and Supplies	0	734,824	0	0
Capital Outlay	0	31,841	0	0
Other	0	7,858	0	0
Total Expenditures	570,208	6,606,052	1,559,361	3,865,534
Excess of Revenues Over (Under) Expenditures	1,963,346	1,567,408	26,541	(150,705)
Other Financing Sources (Uses)				
Transfers In	411,725	0	0	276,040
Transfers Out	0	(601,566)	(14,841)	(71,358)
Total Other Financing Sources (Uses)	411,725	(601,566)	(14,841)	204,682
Change in Fund Balance	2,375,071	965,842	11,700	53,977
Fund Balance (Deficit) Beginning of Year	2,727,744	204,147	(55,627)	70,438
Fund Balance (Deficit) End of Year	$5,102,815	$1,169,989	($43,927)	$124,415

See Accompanying Notes to the Basic Financial Statements

Total Governmental Funds
$1,950,071
7,184,770
1,017,887
5,666,621
188,396
16,007,745
2,705,726
1,013,010
98,945
1,378,169
320,265
163,949
258,069
55,530
1,440
3,498,116
1,288,344
40,219
1,004,850
734,824
31,841
7,858
12,601,155
3,406,590
687,765
(687,765)
0
3,406,590
2,946,702
$6,353,292

Erie County General Health District
Reconciliation of Statement of Revenues, Expenditures,
and Change in Fund Balance
of Governmental Funds to Statement of Activities
For the Year Ended December 31, 2019

Change in Fund Balance - Total Governmental Funds		$3,406,590
Amounts reported for governmental activities on the statement of activities are different because of the following:		
Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current year.		
Capital Outlay - Depreciable Capital Assets	25,179	
Depreciation	(185,474)	
		(160,295)
Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds.		
Delinquent Property Taxes	(29,191)	
Charges for Services	(69,076)	
Intergovernmental	(48,182)	
		(146,449)
Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(49,264)
Except for amounts reported as deferred outflows/inflows, changes in the net pension liability and net OPEB liability are reported as pension/OPEB expense on the statement of activities.		
Pension	(2,905,767)	
OPEB	(715,432)	
		(3,621,199)
Contractually required contributions are reported as expenditures in the governmental funds, however, the statement of net position reports these amounts as deferred outflows.		
Pension	807,283	
OPEB	13,576	
		820,859
Change in Net Position of Governmental Activities		$250,242

See Accompanying Notes to the Basic Financial Statements

Erie County General Health District
Statement of Revenues, Expenditures,
and Change in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2019

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Revenues				
Property Taxes	$1,912,749	$1,912,749	$1,950,071	$37,322
Intergovernmental	535,634	545,165	555,083	9,918
Other	55,300	45,769	28,400	(17,369)
Total Revenues	2,503,683	2,503,683	2,533,554	29,871
Expenditures				
Current:				
General Health				
Salaries	86,877	86,877	84,120	2,757
Fringe Benefits	28,885	28,885	30,827	(1,942)
Travel and Transportation	2,840	2,980	3,906	(926)
Contractual Services	643,558	646,981	240,415	406,566
Materials and Supplies	20,000	67,919	65,089	2,830
Occupancy and Maintenance	179,750	179,750	170,253	9,497
Capital Outlay	30,743	25,118	25,300	(182)
Other	64	64	64	0
Total Expenditures	992,717	1,038,574	619,974	418,600
Excess of Revenues Over Expenditures	1,510,966	1,465,109	1,913,580	448,471
Other Financing Sources				
Transfers In	0	332,322	411,725	79,403
Change in Fund Balance	1,510,966	1,797,431	2,325,305	527,874
Fund Balance Beginning of Year	2,723,309	2,723,309	2,723,309	0
Fund Balance End of Year	$4,234,275	$4,520,740	$5,048,614	$527,874

See Accompanying Notes to the Basic Financial Statements

Erie County General Health District
Statement of Revenues, Expenditures,
and Change in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Clinical Patient Services Fund
For the Year Ended December 31, 2019

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Revenues				
Charges for Services	$4,044,150	$5,363,601	$5,176,722	($186,879)
Intergovernmental	1,453,644	1,882,520	1,878,661	(3,859)
Other	69,225	141,211	85,277	(55,934)
Total Revenues	5,567,019	7,387,332	7,140,660	(246,672)
Expenditures				
Current:				
Health Clinic				
Salaries	3,537,326	3,596,160	3,465,424	130,736
Fringe Benefits	1,493,449	1,332,511	1,284,070	48,441
Travel and Transportation	33,550	41,780	40,251	1,529
Contractual Services	845,767	990,931	954,922	36,009
Materials and Supplies	523,500	781,658	753,246	28,412
Capital Outlay	18,258	33,509	32,305	1,204
Other	8,976	9,217	8,876	341
Total Expenditures	6,460,826	6,785,766	6,539,094	246,672
Excess of Revenues Over (Under) Expenditures	(893,807)	601,566	601,566	0
Other Financing Uses				
Transfers Out	0	(601,566)	(601,566)	0
Change in Fund Balance	(893,807)	0	0	0
Fund Balance Beginning of Year	0	0	0	0
Fund Balance (Deficit) End of Year	($893,807)	$0	$0	$0

See Accompanying Notes to the Basic Financial Statements

Erie County General Health District
Statement of Revenues, Expenditures,
and Change in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Environmental Health Programs Fund
For the Year Ended December 31, 2019

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Revenues				
Charges for Services	$194,575	$271,768	$259,184	(12,584)
Fees, Licenses, and Permits	836,643	1,074,853	799,819	(275,034)
Intergovernmental	105,493	138,339	456,258	317,919
Other	174,500	295,404	59,980	(235,424)
Total Revenues	1,311,211	1,780,364	1,575,241	(205,123)
Expenditures				
Current:				
General Health				
Salaries	676,552	723,146	639,128	84,018
Fringe Benefits	268,229	287,194	253,820	33,374
Travel and Transportation	37,215	40,762	36,024	4,738
Contractual Services	178,323	434,558	384,077	50,481
Materials and Supplies	90,403	114,064	100,813	13,251
Occupancy and Maintenance	250	853	750	103
Intergovernmental	153,600	160,699	142,033	18,666
Capital Outlay	0	4,096	3,625	471
Other	256	151	130	21
Total Expenditures	1,404,828	1,765,523	1,560,400	205,123
Excess of Revenues Over (Under) Expenditures	(93,617)	14,841	14,841	0
Other Financing Uses				
Transfers Out	0	(14,841)	(14,841)	0
Change in Fund Balance	(93,617)	0	0	0
Fund Balance Beginning of Year	0	0	0	0
Fund Balance (Deficit) End of Year	($93,617)	$0	$0	$0

See Accompanying Notes to the Basic Financial Statements

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NOTE 1 - DESCRIPTION OF THE ERIE COUNTY GENERAL HEALTH DISTRICT AND THE REPORTING ENTITY

A. The Health District

The constitution and laws of the State of Ohio establish the rights and privileges of the Erie County General Health District, Erie County (the Health District), as a body corporate and politic. The Health District is a combined Board of Health as defined by Section 3709.07 of the Ohio Revised Code. The Health District is the union of the city health departments of Sandusky, Huron, and Vermilion and the Erie County Board of Health. The Health District operates under the direction of an eleven-member appointed Board of Health with five members appointed by the City of Sandusky, one member each appointed by the cities of Huron and Vermilion, three members appointed by the District Advisory Council, and one member appointed by the District Licensing Council. The Health District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services, and issuing health-related licenses and permits.

B. Reporting Entity

A reporting entity is composed of the stand-alone government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the Erie County General Health District consists of all funds, departments, boards, and agencies that are not legally separate from the Health District.

Component units are legally separate organizations for which the Health District is financially accountable. The Health District is financially accountable for an organization if the Health District appoints a voting majority of the organization's governing board and (1) the Health District is able to significantly influence the programs or services performed or provided by the organization; or (2) the Health District is legally entitled to or can otherwise access the organization's resources; the Health District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization. Component units may also include organizations that are fiscally dependent on the Health District in that the Health District approves the budget, the issuance of debt, or the levying of taxes and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Health District. There were no component units of the Health District in 2019.

The Health District participates in a public entity shared risk pool, the Public Entities Pool of Ohio, which is presented in Note 16 to the basic financial statements.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Erie County General Health District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following are the more significant of the Health District's accounting policies.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Basis of Presentation

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

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Health District as a whole.

The statement of net position presents the financial condition of the governmental activities of the Health District at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Health District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues 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 or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Health District, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing or draws from the general revenues of the Health District.

Fund Financial Statements

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

B. Fund Accounting

The Health 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. All of the Health District's funds are governmental funds.

Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities and deferred inflows of resources is reported as fund balance. The following are the Health District's major governmental funds:

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Clinical Patient Services Fund - This fund accounts for state grants and patient fees committed for personnel costs, supplies, and contracts to run the clinic.

Environmental Health Programs Fund - This fund accounts for fees, licenses, and permits restricted to providing healthy environmental conditions.

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

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the Health District are included on the statement of net position. The statement of activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the fund financial statements for governmental funds.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred outflows and deferred inflows of resources, and in the presentation of expenses versus expenditures.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenues - Exchange and Nonexchange Transactions

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Health District, available means expected to be received within thirty-one days after year end.

Nonexchange transactions, in which the Health District receives value without directly giving equal value in return, include property taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Health District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Health District on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: charges for services and grants.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the Health District, deferred outflows of resources consists of pension and OPEB which is explained in Notes 10 and 11 to the basic financial statements.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the Health District, deferred inflows of resources includes property taxes, unavailable revenue, pension, and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the Health District, unavailable revenue includes intergovernmental revenue including grants, delinquent property taxes, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position and explained in Notes 10 and 11 to the basic financial statements.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Expenses/Expenditures

On the accrual basis, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

E. Budgetary Process

All funds are required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations measure, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the Board of Health may appropriate. The appropriations measure is the Board of Health's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Board of Health. The level of control has been established by the Board of Health at the fund level for all funds. Budgetary allocations at the function and object level for all funds are made by the Chief Financial Officer.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Chief Financial Officer. 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 statements reflect the amounts on the final amended certificate of estimated resources requested by the Board of Health prior to year end.

The appropriations measure 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 appropriations measure for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Board of Health during the year.

F. Cash and Investments

As required by the Ohio Revised Code, the Erie County Treasurer is custodian for the Health District's deposits and investments. The County's deposit and investment pool holds the Health District's cash and investments, valued at the Treasurer's reported carrying amount.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2019, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Inventory

Inventory is presented at cost on a first-in, first-out basis and is expended/expensed when used. Inventory consists of expendable supplies held for consumption.

I. Capital Assets

All of the Health District's capital assets are general capital assets generally resulting from expenditures in governmental funds. These assets are reported in the governmental activities column on the government-wide statement of net position but are not reported on the fund financial statements.

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their acquisition value on the date donated. The Health District maintains a capitalization threshold of two thousand five hundred dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

All capital assets are depreciated, except land. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Estimated Lives
Land Improvements	20 years
Buildings and Improvements	39-40 years
Furniture, Fixtures, and Equipment	5-20 years
Vehicles	5-10 years

J. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable the Health District will compensate the employees for the benefits through paid time off or some other means. The Health District records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the Health District has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employee wage rates at year end taking into consideration any limits specified in the Health District's termination policy. The Health District records a liability for accumulated unused sick leave for all employees with ten or more years of service with the Health District.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The entire compensated absences liability is reported on the government-wide financial statements.

K. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

L. Net Position

Net position represents the difference between all other elements on the statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation. Net position is reported as restricted when there are limitations imposed on its use either through constitutional provisions or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Health District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

M. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Health District is bound to observe constraints imposed upon the use of the resources in 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Committed - The committed classification includes amounts that can be used only for the specific purposes imposed by a formal action of the Board of Health. The committed amounts cannot be used for any other purpose unless the Board of Health removes or changes the specified use by taking the same type of action 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 classification are intended to be used by the Board of Health for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. Assigned amounts represent intended uses established by the Board of Health. The Board of Health has authorized the Chief Financial Officer to assign fund balance for purchases on order provided those amounts have been lawfully appropriated.

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.

The Health 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.

N. Interfund Transactions

Transfers within governmental activities are eliminated on the government-wide financial statements.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods 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 expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

O. Pension/Postemployment

For purposes of measuring the net pension/OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to pension/OPEB, pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans, and additions to/deductions from the fiduciary net position have been determined on the same basis as reported by the pension/OPEB system. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB system reports investments at fair value.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

P. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES

For 2019, the Health District has implemented Governmental Accounting Standards Board (GASB) Statement No. 83, "Certain Asset Retirement Obligations", Statement No. 88, "Certain Disclosures Related to Debt including Direct Borrowings and Direct Placements", Statement No. 90, "Majority Equity Interests-An Amendment of GASB Statements No. 14 and No. 61", and related guidance from GASB Implementation Guide 2019-2, "Fiduciary Activities".

For 2019, the Health District also implemented GASB Implementation Guide No. 2018-1. These changes were incorporated in the Health District's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. These changes were incorporated in the Health District's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 88 improves the information that is disclosed in the notes to the financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the Health District's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 90 defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if the government's holding of the equity interest meets the definition of an investment. These changes were incorporated in the Health District's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

NOTE 4 - ACCOUNTABILITY AND COMPLIANCE

A. Accountability

At December 31, 2019, the following funds had deficit fund balances:

Fund Type/Fund	Deficit
Major Special Revenue Fund	
Environmental Health Programs	$43,927
Nonmajor Special Revenue Funds	
Rural Health Opioid	31,197
Rural Community Opioid	6,604
First Responders	17,062
Institutional Nursing Contracts	4,291
HUD Lead	4,438
Bureau Children Medical Handicaps	66
Vital Statistics	27,806

The deficit fund balances in the special revenue funds resulted from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

B. Compliance

The following funds had appropriations in excess of estimated resources plus available balances for the year ended December 31, 2019.

Fund Type/Fund	Estimated Resources Plus Available Balances	Appropriations	Excess
Original Budget			
Clinical Patient Services	$5,567,019	$6,460,826	$893,807
Environmental Health Programs	1,311,211	1,404,828	93,617

Although the Health District maintains multiple funds for which its Board of Health approves appropriations, the Health District presents combined appropriation data to the County Commissioners. As such, the Health District has limited its review of budgetary compliance to the level presented to the County Commissioners. Budgetary compliance is to be maintained at the level of appropriation as approved by the Board of Health and will work towards ensuring appropriate budgetary review. The Chief Financial Officer will review appropriations to ensure they are within amounts available.

For the year ended December 31, 2019, the Public Health Emergency Planning and Response special revenue fund had expenditures plus encumbrances in excess of appropriations at the legal level of control, in the amount of $306. The Health District will review expenditures to ensure they are within amounts appropriated.

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and - Actual for the General Fund and the Clinical Patient Services and Environmental Health Programs special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).

2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).

3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance (GAAP basis).

Adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis are as follows:

	Changes in Fund Balance		
	General	Clinical Patient Services	Environmental Health Programs
GAAP Basis	$2,375,071	$965,842	$11,700
Increases (Decreases) Due To			
Revenue Accruals:			
Accrued 2018, Received in Cash 2019	0	291,841	9,688
Accrued 2019, Not Yet Received in Cash	0	(1,324,641)	(20,349)
Expenditure Accruals:			
Accrued 2018, Paid in Cash 2019	(62,963)	(171,185)	(65,315)
Accrued 2019, Not Yet Paid in Cash	20,251	251,321	64,276
Prepaid Items	(7,054)	1,186	0
Materials and Supplies Inventory	0	(14,364)	0
Budget Basis	$2,325,305	$0	$0

NOTE 6 - RECEIVABLES

Receivables at December 31, 2019, consisted of accounts (billings for health services); intergovernmental receivables arising from grants, entitlements, and shared revenues; and property taxes. All receivables are considered collectible in full and within one year, except for property taxes. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Homestead and Rollback	$118,284
Clinical Patient Services	
HRSA Grant	239,024
Medicaid	823,933
Total Clinical Patient Services	1,062,957
Environmental Health Programs	
Food and Drug Administration Grant	32,490
Total Major Funds	1,213,731
Nonmajor Funds	
Women, Infants, and Children	
WIC Administration	173,207
Rural Health Opioid	
Rural Health Opioid Grant	14,875
Rural Community Opioid	
Rural Community Opioid	17,947
First Responders	
First Responders Grant	20,563
Child and Family Health	
CFHSP Grant	22,781
Immunization Action Plan	
Immunization Action Plan Grant	8,125
Institutional Nursing Contracts	
School Contracts	44,437
Jail Contracts	29,736
Total Institutional Nursing Contracts	74,173

(continued)

NOTE 6 - RECEIVABLES (continued)

	Amount
Nonmajor Funds (continued)	
HUD Lead	
HUD Lead Grant	$4,816
Public Health Emergency Planning and Response	
Public Health Emergency Planning and Response Grant	16,212
Injury Prevention	
Injury Prevention Grant	56,025
Vital Statistics	
Safe Communities	5,509
Tobacco Use Prevention and Cessation	14,300
Total Vital Statistics	19,809
Community Health	
Drug Free Communities Grant	13,274
Total Nonmajor Funds	441,807
Total Governmental Activities	$1,655,538

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2019 represent the collection of 2018 taxes. Real property taxes received in 2019 were levied after October 1, 2018, on the assessed values as of January 1, 2018, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid 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 tax revenues received in 2019 represent the collection of 2018 taxes. Public utility real and tangible personal property taxes received in 2019 became a lien on December 31, 2017, were levied after October 1, 2018, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

The County Treasurer collects property taxes on behalf of all taxing districts within the County, including the Erie County General Health District. The County Auditor periodically remits to the Health District its portion of the taxes collected.

NOTE 7- PROPERTY TAXES (continued)

Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2019, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2019 operations is offset to deferred inflows of resources-property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while on a modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

The full tax rate for all Health District operations for the year ended December 31, 2019, was $1.00 per $1,000 of assessed value. The assessed values of real property and public utility property upon which 2019 property tax receipts were based are as follows:

Category	Amount
Real Property	
Agricultural	$119,272,210
Residential	1,609,340,580
Commercial	410,746,690
Industrial	44,675,890
Public Utility Property	
Real	12,632,410
Personal	119,681,710
Total Assessed Value	$2,316,349,490

NOTE 8 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019, was as follows:

	Balance December 31, 2018	Additions	Reductions	Balance December 31, 2019
Governmental Activities:				
Non-Depreciable Capital Assets				
Land	$59,050	$0	$0	$59,050
Depreciable Capital Assets				
Land Improvements	76,808	0	0	76,808
Buildings and Improvements	4,014,412	0	0	4,014,412
Furniture, Fixtures, and Equipment	762,182	25,179	(6,264)	781,097
Vehicles	29,514	0	0	29,514
Total Depreciable Capital Assets	4,882,916	25,179	(6,264)	4,901,831

(continued)

NOTE 8 - CAPITAL ASSETS (continued)

	Balance December 31, 2018	Additions	Reductions	Balance December 31, 2019
Governmental Activities: (continued)				
Less Accumulated Depreciation for				
Land Improvements	($5,763)	($3,840)	$0	($9,603)
Buildings and Improvements	(144,785)	(101,832)	0	(246,617)
Furniture, Fixtures, and Equipment	(311,963)	(74,399)	6,264	(380,098)
Vehicles	(16,209)	(5,403)	0	(21,612)
Total Accumulated Depreciation	(478,720)	(185,474)	6,264	(657,930)
Total Depreciable Capital Assets, Net	4,404,196	(160,295)	0	4,243,901
Governmental Activities Capital Assets, Net	$4,463,246	($160,295)	$0	$4,302,951

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Health	$54,055
Health Clinic	131,419
Total Depreciation Expense - Governmental Activities	$185,474

NOTE 9 - RISK MANAGEMENT

The Health District participates in the Public Entities Pool of Ohio, a public entity shared risk pool. The Health District pays an annual premium to the pool for various types of insurance coverage. Members agree to share in the coverage of losses and pay all premiums necessary for the specified insurance coverage. Upon withdrawal from the Pool, a participant is responsible for the payment of all liabilities accruing as a result of withdrawal. During 2019, the Health District had the following insurance coverage:

Type of Coverage	Coverage	Deductible
Building and Contents Liability	$8,369,955	$1,000
General Liability	3,000,000	1,000
Medical Malpractice Liability	3,000,000	1,000
Automobile Liability	3,000,000	0
Wrongful Acts	3,000,000	1,000

There has been no significant reduction in insurance coverage from 2018 and no insurance settlement has exceeded insurance coverage during the last three years.

NOTE 10 - DEFINED BENEFIT PENSION PLAN

The Statewide retirement system provides both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability (Asset)/Net OPEB Liability

The net pension liability (asset) and the net OPEB liability reported on the statement of net position represent a liability to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions, between an employer and its employees, of salaries and benefits for employee services. Pensions/OPEB are provided to an employee on a deferred payment basis as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension/OPEB liability (asset) represents the Health District's proportionate share of the pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of the pension/OPEB plan's fiduciary net position. The net pension/OPEB liability (asset) calculation is dependent on critical long-term variables including estimated average life expectancies, earnings on investments, cost of living adjustments, and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

The Ohio Revised Code limits the Health District's obligation for this liability to annually required payments. The Health District cannot control benefit terms or the manner in which pensions are financed; however, the Health District does receive the benefit of employees' services in exchange for compensation, including pension and OPEB.

GASB Statements No. 68 and No. 75 assume the liability is solely the obligation of the employer because (1) they benefit from employee services and (2) State statute requires all funding to come from the employers. All pension contributions to date have come solely from the employer (which also includes pension costs paid in the form of withholdings from employees). The retirement system may allocate a portion of the employer contribution to provide for OPEB benefits. In addition, health care plan enrollees pay a portion of the health care cost in the form of a monthly premium. State statute requires the retirement system to amortize unfunded pension liabilities within thirty years. If the pension amortization period exceeds thirty years, the retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require, the retirement system to provide health care to eligible benefit recipients.

The proportionate share of the plan's unfunded benefits is presented as a net pension/OPEB asset or long-term net pension/OPEB liability on the accrual basis of accounting. Any liability for the contractually required pension/OPEB contribution outstanding at the end of the year is included as an intergovernmental payable on both the accrual and modified accrual basis of accounting.

The remainder of this note includes the required pension disclosures. See Note 11 for the required OPEB disclosures.

NOTE 10 - DEFINED BENEFIT PENSION PLAN (continued)

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - Health District employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing multiple-employer defined benefit/defined contribution pension plan.

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

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

Group A Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Group C Members not in other groups and members hired on or after January 7, 2013
State and Local	**State and Local**	**State and Local**
Age and Service Requirements:	**Age and Service Requirements:**	**Age and Service Requirements:**
Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula:	**Traditional Plan Formula:**	**Traditional Plan Formula:**
2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 years	2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 years	2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35 years
Combined Plan Formula:	**Combined Plan Formula:**	**Combined Plan Formula:**
1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30 years	1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30 years	1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35 years
Public Safety	**Public Safety**	**Public Safety**
Age and Service Requirements:	**Age and Service Requirements:**	**Age and Service Requirements:**
Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age 52 with 25 years of service credit or Age 56 with 15 years of service credit

NOTE 10 - DEFINED BENEFIT PENSION PLAN (continued)

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Members not in other groups and members hired on or after January 7, 2013
Law Enforcement	**Law Enforcement**	**Law Enforcement**
Age and Service Requirements:	**Age and Service Requirements:**	**Age and Service Requirements:**
Age 52 with 15 years of service credit	Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	**Public Safety and Law Enforcement**	**Public Safety and Law Enforcement**
Traditional Plan Formula:	**Traditional Plan Formula:**	**Traditional Plan Formula:**
2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years

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 twelve months, current law provides an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost of living adjustment on the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index capped at 3 percent.

Defined contribution plan benefits are established in the plan documents which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed plan participants must have attained the age of fifty-five, 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 member's contributions, vested employer contributions, and investment gains or losses resulting from the member's 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 account. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of the entire account balance net of taxes withheld, or a combination of these options.

NOTE 10 - DEFINED BENEFIT PENSION PLAN (continued)

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

	State and Local	Public Safety	Law Enforcement
2019 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee *	10.0 %	**	***
2019 Actual Contribution Rates			
Employer			
Pension ****	14.0 %	18.1 %	18.1 %
Postemployment Health Care Benefits ****	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Total Employee	10.0 %	12.0 %	13.0 %

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

** This rate is determined by OPERS' Board and has no maximum rate established by the ORC.

*** This rate is also determined by OPERS' Board but is limited by the ORC to not more than 2 percent greater than the public safety rate.

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

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

For 2019, the Health District's contractually required contribution was $784,856 for the traditional plan, $22,427 for the combined plan, and $33,393 for the member-directed plan. Of these amounts, $34,968 is reported as an intergovernmental payable for the traditional plan, $998 for the combined plan, and $1,512 for the member-directed plan.

Pension Liability (Asset) , Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pension

The net pension liability (asset) for OPERS was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The Health District's proportion of the net pension liability (asset) was based on the Health District's share of contributions to the pension plan relative to the contributions of all participating entities.

NOTE 10 - DEFINED BENEFIT PENSION PLAN (continued)

Following is information related to the proportionate share and pension expense.

	OPERS Traditional Plan	OPERS Combined Plan	Total
Proportion of the Net Pension Liability/Asset			
Current Measurement Date	0.03739800%	0.03328800%	
Prior Measurement Date	0.03158700%	0.03935800%	
Change in Proportionate Share	0.00581100%	0.00607000%	
Proportionate Share			
Net Pension Liability	$10,242,554	$0	$10,242,554
Net Pension Asset	$0	$37,223	$37,223
Pension Expense	$2,894,676	$11,091	$2,905,767

Pension expense for the member-directed defined contribution plan was $33,393 for 2019.

At December 31, 2019, the Health District reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources.

	OPERS Traditional Plan	OPERS Combined Plan	Total
Deferred Outflows of Resources			
Difference Between Expected and Actual Experience	$473	$0	$473
Changes of Assumptions	891,639	8,314	899,953
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,390,201	8,019	1,398,220
Changes in Proportion and Differences Between Health District Contributions and The Proportionate Share of Contributions	834,606	6,971	841,577
Health District Contributions Subsequent To the Measurement Date	784,856	22,427	807,283
Total Deferred Outflows of Resources	$3,901,775	$45,731	$3,947,506
Deferred Inflows of Resources			
Difference Between Expected and Actual Experience	$134,490	$15,203	$149,693

NOTE 10 - DEFINED BENEFIT PENSION PLAN (continued)

$807,283 reported as deferred outflows of resources related to pension resulting from Health District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase in the net pension asset in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

	OPERS Traditional Plan	OPERS Combined Plan	Total
Year Ending December 31,			
2020	$1,444,767	$2,144	$1,446,911
2021	762,147	542	762,689
2022	128,969	712	129,681
2023	646,546	3,221	649,767
2024	0	(75)	(75)
Thereafter	0	1,557	1,557
Total	$2,982,429	$8,101	$2,990,530

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions applied to all periods included in the measurement in accordance with GASB Statement No. 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2018, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA		
Pre-January 7, 2013	3 percent simple	3 percent simple
Post-January 7, 2013	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.15 percent simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	individual entry age	individual entry age

In October 2018, the OPERS Board adopted a change in the investment rate of return assumption reducing it from 7.5 percent to 7.2 percent. This change was effective beginning with the 2018 valuation.

NOTE 10 - DEFINED BENEFIT PENSION PLAN (continued)

Preretirement mortality rates were based on the RP-2014 Employees Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates for disabled retirees were based on the RP-2014 Disabled Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year were determined by applying the MP-2015 Mortality Improvement Scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term rate of return on defined benefit investment assets was determined using a building block method in which best estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios; the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the traditional plan, the defined benefit component of the combined plan, and the annuitized accounts of the member-directed plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94 percent for 2018.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board approved asset allocation policy for 2018 and the long-term expected real rates of return.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other Investments	18.00	5.50
Total	100.00 %	

NOTE 10 - DEFINED BENEFIT PENSION PLAN (continued)

Discount Rate - For 2018, the discount rate used to measure the total pension liability was 7.2 percent for the traditional and the combined plans. For 2017, the discount rate used to measure the total pension liability was 7.5 percent for the traditional and the combined plans. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for all three plans was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Health District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following table presents the Health District's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.2 percent as well as what the Health District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.2 percent) or one percentage point higher (8.2 percent) than the current rate.

	1% Decrease (6.2%)	Current Discount Rate (7.2%)	1% Increase (8.2%)
Health District's Proportionate Share of the Net Pension Liability (Asset)			
OPERS Traditional Plan	$15,131,231	$10,242,554	$6,180,020
OPERS Combined Plan	($12,317)	($37,223)	($55,258)

NOTE 11 - DEFINED BENEFIT OPEB PLAN

See Note 10 for a description of the net OPEB liability.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - 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 defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple-employer defined benefit postemployment health care trust which funds multiple health care plans including medical coverage, prescription drug coverage, and deposits to a health reimbursement arrangement to qualifying benefit recipients of both the traditional and combined pension 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.

NOTE 11 - DEFINED BENEFIT OPEB PLAN (continued)

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined pension plans must have twenty or more years of qualifying Ohio service credit and a minimum age of sixty or generally thirty years of service at any age. 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 postemployment benefit (OPEB) as described in Governmental Accounting Standards Board (GASB) Statement No. 75. (See OPERS' CAFR referenced below for additional information.)

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

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by the OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care was no longer being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed 14 percent of earnable salary and public safety and law enforcement employers contributed 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 of Trustees determines the portion of the employer contribution rate that will be set aside to fund the health care plans. As recommended by OPERS' actuary, beginning January 1, 2018, OPERS no longer allocated a portion of its employer contribution to health care for the traditional and combined pension plans.

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 of the member-directed plan was 4 percent for 2019.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District's contractually required contribution was $13,576 for 2019. Of this amount, $605 is reported as an intergovernmental payable.

NOTE 11 - DEFINED BENEFIT OPEB PLAN (continued)

OPEB Liability, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and the total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The Health District's proportion of the net OPEB liability was based on the Health District's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share.

	OPERS
Proportion of the Net OPEB Liability:	
Current Measurement Date	0.03751300%
Prior Measurement Date	0.03264000%
Change in Proportionate Share	0.00487300%
Proportionate Share of the Net OPEB Liability	$4,890,810
OPEB Expense	$715,432

At December 31, 2019, the Health District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources.

	OPERS
Deferred Outflows of Resources	
Difference Between Expected and Actual Experience	$1,656
Changes of Assumptions	157,686
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	224,215
Changes in Proportion and Differences Between Health District Contributions and the Proportionate Share of Contributions	450,454
Health District Contributions Subsequent to the Measurement Date	13,576
Total Deferred Outflows of Resources	$847,587
Deferred Inflows of Resources	
Difference Between Expected and Actual Experience	$13,270

NOTE 11 - DEFINED BENEFIT OPEB PLAN (continued)

$13,576 reported as deferred outflows of resources related to OPEB resulting from Health District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows.

	OPERS
Year Ending December 31,	
2020	$437,628
2021	227,897
2022	42,263
2023	112,953
Total	$820,741

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74.

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current Measurement Date	3.96 percent
Prior Measurement Date	3.85 percent
Investment Rate of Return	6 percent
Municipal Bond Rate	
Current Measurement Date	3.71 percent
Prior Measurement Date	3.31 percent
Health Care Cost Trend Rate	
Current Measurement Date	10 percent initial 3.25 percent ultimate in 2029
Prior Measurement Date	7.25 percent initial 3.25 percent ultimate in 2028
Actuarial Cost Method	individual entry age

In October 2018, the OPERS Board adopted a change in the investment rate of return assumption reducing it from 6.5 percent to 6 percent. The change was effective beginning with the 2018 valuation.

NOTE 11 - DEFINED BENEFIT OPEB PLAN (continued)

Preretirement mortality rates were based on the RP-2014 Employees Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates for disabled retirees were based on the RP-2014 Disabled Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year were determined by applying the MP-2015 Mortality Improvement Scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on health care investment assets was determined using a building block method in which best estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Health Care portfolio includes assets for health care expenses for the traditional plan, the combined plan, and the member-directed plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made and health care related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.6 percent for 2018.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board approved asset allocation policy for 2018 and the long-term expected real rates of return.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other Investments	17.00	5.57
Total	100.00 %	

NOTE 11 - DEFINED BENEFIT OPEB PLAN (continued)

Discount Rate - A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of twenty year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the expected rate of return on the health care investment portfolio of 6 percent and a municipal bond rate of 3.71 percent. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through 2031 and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the Health District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the Health District's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent as well as what the Health District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.96 percent) or one percentage point higher (4.96 percent) than the current rate.

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
Health District's Proportionate Share of the Net OPEB Liability	$6,257,168	$4,890,810	$3,804,193

Sensitivity of the Health District's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate - Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using assumed trend rates and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1 percent lower or 1 percent higher than the current rate.

Retiree health care valuations use a health care cost trend assumption that changes over several years built into the assumption. The near term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not too distant future, the health plan cost trend will decrease to a level at or near wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate assumed to be 3.25 percent in the most recent valuation.

NOTE 11 - DEFINED BENEFIT OPEB PLAN (continued)

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
Health District's Proportionate Share of the Net OPEB Liability	$4,701,129	$4,890,810	$5,109,271

NOTE 12 - COMPENSATED ABSENCES

The criteria for determining vacation and sick leave benefits are derived from personnel policies and State laws.

Health District employees earn and accumulate vacation at varying rates depending on length of service. Current policy credits vacation leave on the employee's anniversary date. Employees are paid for 100 percent of earned unused vacation leave, not to exceed three years of accumulated leave, upon termination.

Sick leave is earned at four and six-tenths hours per pay period as defined by Health District personnel policies. Any employee with the Health District, who elects to retire, is entitled to receive one-fourth of the value of their accumulated unused sick leave up to a maximum of two hundred forty hours.

NOTE 13 - LONG-TERM OBLIGATIONS

The Health District's long-term obligations activity for the year ended December 31, 2019, was as follows:

	Balance December 31, 2018	Additions	Reductions	Balance December 31, 2019	Due Within One Year
Governmental Activities					
Net Pension Liability	$4,955,388	$5,287,166	$0	$10,242,554	$0
Net OPEB Liability	3,544,464	1,346,346	0	4,890,810	0
Compensated Absences Payable	479,773	105,572	56,308	529,037	154,048
Total Long-Term Obligations	$8,979,625	$6,739,084	$56,308	$15,662,401	$154,048

There is no repayment schedule, for the net pension/OPEB liability; however, employer pension contributions are made from the General Fund; and the Clinical Patient Services; Environmental Health Programs; Women, Infants, and Children; Child and Family Health; Rural Health Opioid; Rural Community Opioid; First Responders; Immunization Action Plan; Institutional Nursing Contracts; HUD Lead; Public Health Emergency Planning and Response; Bureau Children Medical Handicaps; Vital Statistics; Injury Prevention; Community Health; and the Drug Free Communities special revenue funds. For additional information related to the net pension/OPEB liability, see Notes 10 and 11 to the basic financial statements.

NOTE 13 - LONG-TERM OBLIGATIONS (continued)

The compensated absences liability will be paid from the fund from which the employees' salaries are paid.

NOTE 14 - FUND BALANCE

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

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

Fund Balance	General	Clinical Patient Services	Environmental Health Programs
Nonspendable for:			
Prepaid Items	$74,452	$4,345	$0
Materials and Supplies Inventory	0	92,324	0
Total Nonspendable	74,452	96,669	0
Committed for:			
Clinical Patient Services	0	1,073,320	0
Unassigned (Deficit)	5,028,363	0	(43,927)
Total Fund Balance (Deficit)	$5,102,815	$1,169,989	($43,927)

Fund Balance	Other Governmental
Restricted for:	
Child and Family Health	$19,495
Community Health	4,375
Drug Free Communities	9,176
Erie County 211	4,620
Immunization Action Plan	6,116
Injury Prevention	9,214
Public Health Emergency Planning and Response	12,457
Women, Infants, and Children	150,426
Total Restricted	215,879
Unassigned (Deficit)	(91,464)
Total Fund Balance	$124,415

NOTE 15 - INTERFUND TRANSFERS

During 2019, the Clinical Patient Services and Environmental Health Programs special revenue funds and other governmental funds made transfers to the General Fund in the amount of $325,526, $14,841, and $71,358, respectively, to return excess program funds to the General Fund. The Clinical Patient Services special revenue fund also made transfers to other governmental funds, in the amount of $276,040, to subsidize various programs or activities in those funds.

NOTE 16 - PUBLIC ENTITY SHARED RISK POOL

The Public Entities Pool of Ohio (Pool) is a public entity shared risk pool which provides various risk management services to its members. The Pool is governed by a seven member board of directors; six are member representatives or elected officials and one is a representative of the pool administrator, American Risk Pooling Consultants, Inc. Each member has one vote on all issues addressed by the Board of Directors.

Participation in the Pool is by written application subject to the terms of the pool agreement. Members must continue membership for a full year and may withdraw from the Pool by giving a sixty day written notice prior to their annual anniversary. Financial information can be obtained from the Public Entities Pool of Ohio, 6500 Taylor Road, Blacklick, Ohio 43004.

NOTE 17 - CONTINGENT LIABILITIES

A. Litigation

The Erie County General Health District is party to legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. In the opinion of the Health District, any potential liability would not have a material adverse effect on the financial statements.

B. Federal and State Grants

For the period January 1, 2019, to December 31, 2019, the Health District received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the Health District believes such disallowances, if any, would be immaterial.

NOTE 18 - SUBSEQUENT EVENT

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods for the Health District. The investments of the pension and other employee benefit plan in which the Health District participates fluctuate with market conditions, and due to market volatility, the amount of gains or losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the Health District's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

Erie County General Health District
Required Supplementary Information
Schedule of the Health District's Proportionate Share of the Net Pension Liability
Ohio Public Employees Retirement System - Traditional Plan
Last Six Years (1)

	2019	2018	2017	2016	2015
Health District's Proportion of the Net Pension Liability	0.03739800%	0.03158700%	0.02841900%	0.02612300%	0.02388200%
Health District's Proportionate Share of the Net Pension Liability	$10,242,554	$4,955,388	$6,453,472	$4,524,833	$2,880,436
Health District's Covered Payroll	$5,051,307	$4,174,279	$3,673,807	$3,251,314	$2,927,925
Health District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	202.77%	118.71%	175.66%	139.17%	98.38%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%	81.08%	86.45%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year.

Amounts presented as of the Health District's measurement date which is the prior year end.

See accompanying notes to the required supplementary information

2014
0.02388200%
$2,815,377
$2,581,624
109.05%
86.36%

Erie County General Health District
Required Supplementary Information
Schedule of the Health District's Proportionate Share of the Net Pension Asset
Ohio Public Employees Retirement System - Combined Plan
Last Two Years (1)

	2019	2018
Health District's Proportion of the Net Pension Asset	0.33288000%	0.03935800%
Health District's Proportionate Share of the Net Pension Asset	$37,223	$53,578
Health District's Covered Payroll	$142,371	$161,192
Health District's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	26.15%	33.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	126.64%	137.28%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2018 is not available. An additional column will be added each year.

Amounts presented as of the Health District's measurement date which is the prior year end.

See accompanying notes to the required supplementary information

Erie County General Health District
Required Supplementary Information
Schedule of the Health District's Proportionate Share of the Net OPEB Liability
Ohio Public Employees Retirement System
Last Three Years (1)

	2019	2018	2017
Health District's Proportion of the Net OPEB Liability	0.03751300%	0.03264000%	0.02996000%
Health District's Proportionate Share of the Net OPEB Liability	$4,890,810	$3,544,464	$3,026,062
Health District's Covered Payroll	$5,441,103	$4,623,596	$4,140,715
Health District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	89.89%	76.66%	73.08%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Asset	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

Amounts presented as of the Health District's measurement date which is the prior year end.

See accompanying notes to the required supplementary information

Erie County General Health District
Required Supplementary Information
Schedule of the Health District's Contributions
Ohio Public Employees Retirement System
Last Seven Years (1)

	2019	2018	2017	2016
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	$784,856	$707,183	$542,656	$440,857
Contributions in Relation to the Contractually Required Contribution	(784,856)	(707,183)	(542,656)	(440,857)
Contribution Deficiency (Excess)	$0	$0	$0	$0
Health District Covered Payroll	$5,606,114	$5,051,307	$4,174,279	$3,673,807
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	13.00%	12.00%
Net Pension Liability - Combined Plan				
Contractually Required Contribution	$22,427	$19,932	$20,955	$20,923
Contributions in Relation to the Contractually Required Contribution	(22,427)	(19,932)	(20,955)	(20,923)
Contribution Deficiency (Excess)	$0	$0	$0	$0
Health District Covered Payroll	$160,193	$142,371	$161,192	$174,358
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	13.00%	12.00%
Net Pension Liability - OPEB Plan (2)				
Contractually Required Contribution	$13,576	$9,897	$54,880	$88,665
Contributions in Relation to the Contractually Required Contribution	(13,576)	(9,897)	(54,880)	(88,665)
Contribution Deficiency (Excess)	$0	$0	$0	$0
Health District Covered Payroll	$6,105,707	$5,441,103	$4,623,596	$4,140,715
OPEB Contributions as a Percentage of Covered Payroll	0.22%	0.18%	1.19%	2.14%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

(2) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

(3) The OPEB plan includes the members from the traditional plan, the combined plan, and the member-directed plan. The member-directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information

2015	2014	2013
$390,158	$351,351	$335,611
(390,158)	(351,351)	(335,611)
$0	$0	$0
$3,251,314	$2,927,925	$2,581,624
12.00%	12.00%	13.00%
$16,446	$19,467	$18,558
(16,446)	(19,467)	(18,558)
$0	$0	$0
$137,050	$162,225	$142,754
12.00%	12.00%	13.00%

Changes in Assumptions - OPERS Pension

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2017 and in 2016 and prior are presented below.

	2019	2017	2016 and Prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA			
Pre-January 7, 2013	3 percent simple	3 percent simple	3 percent simple
Post-January 7, 2013	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.8 percent simple
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	individual entry age	individual entry age	individual entry age

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant Mortality Table. For males, healthy annuitant mortality tables were used adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2015. For females, healthy annuitant mortality tables were used adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled Mortality Table adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables were determined by applying the MP-2015 Mortality Improvement Scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected twenty years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 Mortality Table with no projections. For males, 120 percent of the disabled female mortality rates were used, set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions - OPERS OPEB

For 2019, the single discount rate changed from 3.85 percent to 3.96 percent and the municipal bond rate changed from 3.31 percent to 3.71 percent. For 2019, the health care cost trend rate was 10 percent initial, 3.25 percent ultimate in 2029. For 2018, the health care cost trend rate was 7.25 percent initial, 3.25 percent ultimate in 2028.

ERIE COUNTY GENERAL HEALTH DISTRICT
ERIE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR *Pass Through Grantor* Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through Ohio Department of Health			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	2210011WA1219	$469,136
		2210011WA1320	173,207
Total CFDA #10.557			642,343
Total U.S. Department of Agriculture			**642,343**
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct Program			
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	N/A	466,477
Total U.S. Department of Housing and Urban Development			**466,477**
U.S. DEPARTMENT OF TRANSPORTATION			
National Highway Traffic Safety Administration			
Passed Through Ohio Department of Public Safety			
Highway Safety Cluster:			
State and Community Highway Safety	20.600	SC-2019-Erie County Health Department-00030	20,058
		SC-2020-Erie County Health Department-00060	5,110
Total Highway Safety Cluster			25,168
Total U.S. Department of Transportation			**25,168**
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct Program			
Drug-Free Communities Support Program Grants	93.276	N/A	120,723
Health Center Program Cluster:			
Consolidated Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	N/A	1,661,318
Food and Drug Administration_Research	93.103	N/A	88,544
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	93.912	N/A	292,307
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	N/A	416,956
Passed Through Ohio Department of Health			
Preventive Health and Health Services Block Grant Program	93.991	2210014IF0119	90,000
		2210014IF0220	11,250
Total CFDA #93.991			101,250
Maternal and Child Health Services Block Grant to the States	93.994	2210011MP0319	59,378
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	2210012PH1019	56,287
Public Health Emergency Preparedness Program	93.069	2210012PH1120	22,316
Family Planning_Services	93.217	02210011RH0819	27,197
		02210011RH0920	45,161
Total CFDA #93.217			72,358
National State Based Tobacco Control Programs	93.305	2210014TU0420	7,200
Immunization Cooperative Agreements	93.268	02210012GV0119	14,905
		02210012GV0220	14,125
Total CFDA #93.268			29,030
Environmental Public Health and Emergency Response	93.070	2210011AS0119	19,411
Opioid STR	93.788	02210014IN0120	30,000
		02210014IN0221	2,500
Total CFDA #93.788			32,500
Injury Prevention and Control Research and State and Community Based Programs	93.136	02210014DR0120	29,750
		5NU17CE0027380300	30,000
Total CFDA #93.136			59,750
Total U.S. Department of Health and Human Services			**3,039,328**
Total Expenditures of Federal Awards			**$4,173,316**

The accompanying notes are an integral part of this schedule.

ERIE COUNTY GENERAL HEALTH DISTRICT
ERIE COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Erie County General Health District (the District) under programs of the federal government for the year ended December 31, 2019. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C - INDIRECT COST RATE

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

NOTE D - MATCHING REQUIREMENTS

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

OHIO AUDITOR OF STATE
KEITH FABER

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Toledo, Ohio 43604-2246
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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*

Erie County General Health District
Erie County
420 Superior Street
Sandusky, Ohio 44870-1815

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 Erie County General Health District, Erie County, Ohio (the District) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 24, 2020 wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the District.

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

November 24, 2020

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

Erie County General Health District
Erie County
420 Superior Street
Sandusky, Ohio 44870-1815

To the Members of the Board:

Report on Compliance for each Major Federal Program

We have audited Erie County General Health District, Erie County, Ohio's (the District) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Erie County General Health District's major federal programs for the year ended December 31, 2019. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the 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 each of the District's major programs. However, our audit does not provide a legal determination of the District's compliance.

Basis for Qualified Opinion on Health Center Program Cluster

As described in finding 2019-001 in the accompanying schedule of findings, the District did not comply with requirements regarding procurement applicable to its Health Center Program Cluster major federal program. Compliance with this requirement is necessary, in our opinion, for the District to comply with requirements applicable to this program.

Qualified Opinion on Health Center Program Cluster

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Health Center Program Cluster* paragraph, Erie County General Health District complied, in all material respects, with the requirements referred to above that could directly and materially affect its Health Center Program Cluster for the year ended December 31, 2019.

Unmodified Opinion on the Other Major Federal Program

In our opinion, Erie County General Health District complied in all material respects with the requirements referred to above that could directly and materially affect its other major federal program identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2019.

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 the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or timely detected or 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section 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, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness**,** described in the accompanying schedule of findings as item 2019-001.

The District's response to our internal control over compliance finding is described in the accompanying schedule of findings and corrective action plan. We did not subject the District's response to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on the Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Keith Faber
Auditor of State

Columbus, Ohio

November 24, 2020

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ERIE COUNTY GENERAL HEALTH DISTRICT
ERIE COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	**Type of Financial Statement Opinion**	Unmodified
(d)(1)(ii)	**Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?**	No
(d)(1)(ii)	**Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?**	No
(d)(1)(iii)	**Was there any reported material noncompliance at the financial statement level (GAGAS)?**	No
(d)(1)(iv)	**Were there any material weaknesses in internal control reported for major federal programs?**	Yes
(d)(1)(iv)	**Were there any significant deficiencies in internal control reported for major federal programs?**	No
(d)(1)(v)	**Type of Major Programs' Compliance Opinion**	Unmodified for all major programs except for Health Center Program Cluster, which we qualified
(d)(1)(vi)	**Are there any reportable findings under 2 CFR § 200.516(a)?**	Yes
(d)(1)(vii)	**Major Programs (list):**	Health Center Program Cluster Special Supplemental Nutrition Program for Women, Infants, and Children
(d)(1)(viii)	**Dollar Threshold: Type A\B Programs**	Type A: > $ 750,000 Type B: all others
(d)(1)(ix)	**Low Risk Auditee under 2 CFR § 200.520?**	No

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

None.

3. FINDINGS FOR FEDERAL AWARDS

Health Center Program Cluster - Procurement

Finding Number:	**2019-001**
CFDA Number and Title:	**Health Center Program Cluster: Consolidated Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - CFDA # 93.224**
Federal Award Identification Number / Year:	**2019**
Federal Agency:	**U.S. Department of Health and Human Services**
Compliance Requirement:	**Procurement**
Pass-Through Entity:	**N/A**
Repeat Finding from Prior Audit?	**No**

Noncompliance Citation and Material Weakness

2 CFR § 300.1 gives regulatory effect to the Department of Health and Human Services for **2 CFR § 200.320(b)** which requires that non-Federal entities receiving Federal awards (i.e., auditee management) must use the small purchase procedures and states in part that if small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. Small purchase procedures are used for purchases that exceed the micro-purchase threshold amount of $3,500 but do not exceed the simplified acquisition threshold of $150,000.

Due to deficiencies in the District's internal controls over compliance requirements, one hundred percent (two of two) of the procurements tested for compliance did not contain the required price or rate quotations. The District purchased services from Inline Group ($12,000) and Ohio Guidestone ($4,526) despite not obtaining price or rate quotations for these services.

Not obtaining quotes from vendors with costs more than the micro-purchase threshold not only violates federal grant requirements but also increases the risk of noncompliance with grant requirements going undetected in a timely manner.

The District should review the federal regulations and ensure that all required quotations are obtained.

Officials' Response:

District will obtain required quotations per federal regulations.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2019

Finding Number	Finding Summary	Status	Additional Information
2018-001	Material weakness for errors in financial reporting.	Corrective action taken and finding is fully corrected.	

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Erie County Health Department
An Accredited Public Health Department

Erie County Community Health Center
A Federally Qualified Health Center

Peter T. Schade, MPH, RS
Health Commissioner

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2019

Finding Number:	2019-001
Planned Corrective Action:	District will obtain required quotations per federal regulations
Anticipated Completion Date:	11/24/2020
Responsible Contact Person:	Joseph Palmucci, Chief Financial Officer

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OHIO AUDITOR OF STATE
KEITH FABER

ERIE COUNTY GENERAL HEALTH DISTRICT

ERIE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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

Certified for Release 12/8/2020

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

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