



OHIO AUDITOR OF STATE  
**KEITH FABER**





**JEFFERSON COUNTY GENERAL HEALTH DISTRICT  
JEFFERSON COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Auditor's Report .....	1
Prepared by Management:	
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) - All Governmental Fund Types FYE 12/31/2019 .....	5
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) - Proprietary Fund Type FYE 12/31/2019 .....	6
Notes to the Financial Statements FYE 12/31/2019.....	7
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) - All Governmental Fund Types FYE 12/31/2018 .....	13
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) – Proprietary Fund Type FYE 12/31/2018.....	14
Notes to the Financial Statements FYE 12/31/2018.....	15
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	21
Schedule of Findings .....	23
Summary Schedule of Prior Audit Findings (Prepared by Management) .....	27

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# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT

Jefferson County General Health District  
Jefferson County  
500 Market Street, 7<sup>th</sup> Floor  
Steubenville, Ohio 43952

To the Board of Directors:

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

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each governmental and proprietary fund type as of and for the years ended December 31, 2019 and 2018, and related notes of Jefferson County General Health District, Jefferson County, Ohio (the District).

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

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements 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.

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

As described in Note 2 of the financial statements, the District prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the District does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2019 and 2018, and the respective changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental and proprietary fund type as of and for the years ended December 31, 2019 and 2018, and related notes of the District, in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

***Emphasis of Matter***

As discussed in Note 11 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 Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 12, 2021, 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

July 12, 2021

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**JEFFERSON COUNTY GENERAL HEALTH DISTRICT  
JEFFERSON COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND CASH BALANCES (REGULATORY CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<b>General</b>	<b>Special Revenue</b>	<b>Total</b>
<b>Cash Receipts</b>			
Intergovernmental:			
Apportionments	\$ 222,814		\$ 222,814
Grants	121,322	\$ 298,289	419,611
Other		3,330	3,330
Other Fees	337,073	714,925	1,051,998
Fines, Licenses and Permits	1,665	65,000	66,665
Contractual Services	83,838	125,000	208,838
Miscellaneous	10,625	100	10,725
	<u>777,337</u>	<u>1,206,644</u>	<u>1,983,981</u>
 <b>Cash Disbursements</b>			
Current:			
Health:			
Salaries	481,991	292,895	774,886
Supplies	23,284	5,723	29,007
Equipment	226	-	226
Contracts - Services	11,400	40,339	51,739
Travel	7,365	5,265	12,630
Certifications	91,235	-	91,235
Utilities and Rentals	9,508	314	9,822
Social Security and Medicare	5,012	140	5,152
Advertizing and Printing	7,847	-	7,847
Public Employees' Retirement	68,152	41,094	109,246
Unemployment	4,852	603	5,455
Hospitalization	86,880	75,782	162,662
Medicare	3,103	3,977	7,080
Other	158,485	555,546	714,031
	<u>959,340</u>	<u>1,021,678</u>	<u>1,981,018</u>
Total Cash Disbursements	<u>959,340</u>	<u>1,021,678</u>	<u>1,981,018</u>
Excess of Receipts Over (Under) Disbursements	<u>(182,003)</u>	<u>184,966</u>	<u>2,963</u>
Fund Cash Balances, January 1	<u>235,914</u>	<u>249,981</u>	<u>485,895</u>
 <b>Fund Cash Balances, December 31</b>			
Restricted	-	397,137	397,137
Assigned	-	37,810	37,810
Unassigned	53,911	-	53,911
<i>Fund Cash Balances, December 31</i>	<u>\$ 53,911</u>	<u>\$ 434,947</u>	<u>\$ 488,858</u>

*See accompanying notes to the basic financial statements*

**JEFFERSON COUNTY GENERAL HEALTH DISTRICT  
JEFFERSON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
AND CHANGES IN FUND CASH BALANCES (AOS REGULATORY BASIS)  
PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<b>Enterprise</b>
<b>Operating Cash Receipts</b>	
Charges for Services	\$ 24,711
Fines, Licenses, and Permits	286,570
Miscellaneous	7,471
Total Operating Cash Receipts	318,752
<b>Operating Cash Disbursements</b>	
Personal Services	129,048
Supplies and Materials	4,905
Travel	4,225
Certifications	23,767
Utilities and Rentals	527
Public Employees Retirement	17,926
Hospitalization	52,190
Medicare	1,817
Other	23,752
Total Operating Cash Disbursements	258,157
Operating Income	60,595
<b>Non-Operating Receipts (Disbursements)</b>	
Redemption of Principal	(45,675)
Interest and Fiscal Charges	(2,182)
Total Non-Operating Receipts (Disbursements)	(47,857)
Net Change in Fund Cash Balance	12,738
Fund Cash Balances, January 1	49,672
<b>Fund Cash Balances, December 31</b>	<b>\$ 62,410</b>

*See accompanying notes to the basic financial statements*

**Jefferson County General Health District**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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**Note 1 – Reporting Entity**

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

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

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

***Basis of Presentation***

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

***Fund Accounting***

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

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

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

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

***Construction Demolition and Debris Disposal (CD&D) Fund*** This fund is established to account for receipts of tipping fees to be used for the sole purposes as defined by Ohio Revised Code 3714.07(4).

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

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

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

**Jefferson County General Health District**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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***Basis of Accounting***

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

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

***Budgetary Process***

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

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

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

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

A summary of 2019 budgetary activity appears in Note 4.

***Capital Assets***

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

***Accumulated Leave***

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

***Fund Balance***

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

**Jefferson County General Health District**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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***Nonspendable*** The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

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

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

***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Board or a District official delegated that authority by resolution, or by State Statute.

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

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

**Note 3 – Compliance**

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the General, Cribs for Kids and CD&D Landfill Special Revenue, and Food Service, Trailer Parks, Swimming Pools, and Environmental Sewage Enterprise Funds by \$297,302, \$20,293, \$1,071, \$7,336, \$2,683, \$2,150, and \$9,124 respectively.

**Jefferson County General Health District**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

**Note 4 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2019, follows:

2019 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$662,173	\$777,337	\$115,164
Special Revenue	2,126,981	1,206,644	(920,337)
Enterprise	317,254	318,752	1,498
<b>Total</b>	<b>\$3,106,408</b>	<b>\$2,302,733</b>	<b>(\$803,675)</b>

2019 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$662,038	\$959,340	(\$297,302)
Special Revenue	2,126,981	1,021,678	1,105,303
Enterprise	317,229	306,014	11,215
<b>Total</b>	<b>\$3,106,248</b>	<b>\$2,287,032</b>	<b>\$819,216</b>

**Note 5 – Deposits and Investments**

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

**Note 6 – Intergovernmental Funding and Property Taxes**

***Intergovernmental Funding***

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

**Note 7 – Risk Management**

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

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

**Jefferson County General Health District**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' error and omissions liability insurance.

Each member, one from each member county, has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each Member County's control over budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member Counties' obligation to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest or financial responsibility.

**Note 8 - Debt**

Debt outstanding at December 31, 2019 was as follows:

	Principal	Interest Rate
2018 Dodge Ram	\$27,919	0.00%
Total	\$27,919	

The General Health District entered into a lease purchase agreement for a 2018 Dodge Ram with an option to buy after 36 months. The vehicle will be used for transportation while conducting food service inspections.

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

	2018 Dodge Ram
Year ending December 31:	
2020	\$4,011
2021	334
Total	\$4,345

**Note 9 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the District contributed an amount equaling 14 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2019.

**Jefferson County General Health District**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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***Social Security***

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

Employees contributed 6.2 percent of their gross salaries. The District contributed an amount equal to 6.2 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2019.

**Note 10 – Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, that includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for members in the traditional pension plan and combined plan was 0 percent during calendar year 2019. The portion of employer contributions allocated to health care for members in the member-directed plan was 4.0 percent during calendar year 2019.

**Note 11 – Subsequent Event**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. In addition, the impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020 and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.



**JEFFERSON COUNTY GENERAL HEALTH DISTRICT  
JEFFERSON COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND CASH BALANCES (REGULATORY CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
<b>Cash Receipts</b>			
Intergovernmental:			
Apportionments	\$ 222,815	\$ 1,000	\$ 223,815
Grants		518,689	518,689
Other	250,338	70	250,408
Other Fees	275,367	764,304	1,039,671
Fines, Licenses and Permits	1,150	75,000	76,150
Contractual Services	132,932	73,448	206,380
Miscellaneous	12,094	1,585	13,679
	<u>894,696</u>	<u>1,434,096</u>	<u>2,328,792</u>
Total Cash Receipts			
<b>Cash Disbursements</b>			
Current:			
Health:			
Salaries	424,717	369,939	794,656
Supplies	42,794	11,189	53,983
Contracts - Services	18,933	19,797	38,730
Travel	26,198	6,323	32,521
Certifications	89,091		89,091
Utilities and Rentals	3,312	1,482	4,794
Social Security and Medicare	237		237
Public Employees' Retirement	58,264	51,667	109,931
Workers' Compensation	2,097	5,331	7,428
Unemployment		5,355	5,355
Hospitalization	56,102	107,416	163,518
Medicare	6,186	5,459	11,645
Other	122,120	661,190	783,310
	<u>850,051</u>	<u>1,245,148</u>	<u>2,095,199</u>
Total Cash Disbursements			
Excess of Receipts Over (Under) Disbursements	<u>44,645</u>	<u>188,948</u>	<u>233,593</u>
<b>Other Financing Receipts (Disbursements)</b>			
Transfers In		2,017	2,017
Transfers Out	(8,935)	(1,523)	(10,458)
Advances In		8,623	8,623
Advances Out	(10,513)		(10,513)
	<u>(19,448)</u>	<u>9,117</u>	<u>(10,331)</u>
Total Other Financing Receipts (Disbursements)			
Net Change in Fund Cash Balances	<u>25,197</u>	<u>198,065</u>	<u>223,262</u>
Fund Cash Balances, January 1	<u>210,717</u>	<u>51,916</u>	<u>262,633</u>
<b>Fund Cash Balances, December 31</b>			
Restricted	-	212,172	212,172
Assigned	-	37,809	37,809
Unassigned	235,914	-	235,914
<i>Fund Cash Balances, December 31</i>	<u>\$ 235,914</u>	<u>\$ 249,981</u>	<u>\$ 485,895</u>

See accompanying notes to the basic financial statements

**JEFFERSON COUNTY GENERAL HEALTH DISTRICT  
JEFFERSON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
AND CHANGES IN FUND CASH BALANCES (AOS REGULATORY BASIS)  
PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<b>Enterprise</b>
<b>Operating Cash Receipts</b>	
Charges for Services	\$ 44,874
Fines, Licenses, and Permits	249,073
Miscellaneous	2,022
Total Operating Cash Receipts	295,969
<b>Operating Cash Disbursements</b>	
Personal Services	150,230
Supplies and Materials	4,466
Travel	5,530
Certifications	21,215
Utilities and Rentals	4,318
Public Employees Retirement	20,770
Workers' Compensation	1,311
Hospitalization	50,406
Medicare	2,166
Other	11,795
Total Operating Cash Disbursements	272,207
Operating Income	23,762
<b>Non-Operating Receipts (Disbursements)</b>	
Other Debt Proceeds	32,598
Sale of Fixed Assets	7,751
Capital Outlay	(32,598)
Redemption of Principal	(9,674)
Interest and Fiscal Charges	(126)
Total Non-Operating Receipts Disbursements	(2,049)
Income before Transfers and Advances	
Transfers In	8,441
Advances In	1,890
Net Change in Fund Cash Balance	32,044
Fund Cash Balances, January 1	17,628
<b>Fund Cash Balances, December 31</b>	<b>\$ 49,672</b>

*See accompanying notes to the basic financial statements*

**Jefferson County General Health District**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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**Note 1 – Reporting Entity**

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

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

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

***Basis of Presentation***

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

***Fund Accounting***

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

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

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

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

***Construction Demolition and Debris Disposal (CD&D) Fund*** This fund is established to account for receipts of tipping fees to be used for the sole purposes as defined by Ohio Revised Code 3714.07(4).

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

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

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

**Jefferson County General Health District**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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***Basis of Accounting***

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

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

***Budgetary Process***

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

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

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

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

A summary of 2018 budgetary activity appears in Note 4.

***Capital Assets***

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

***Accumulated Leave***

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

***Fund Balance***

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

**Jefferson County General Health District**

*Jefferson County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2018*

***Nonspendable*** The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

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

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

***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Board or a District official delegated that authority by resolution, or by State Statute.

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

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

**Note 3 – Compliance**

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the General Fund in the amount of \$269,049. In addition, expenditures exceeded appropriations in all Special Revenue and Enterprise funds as the District failed to approve appropriations for these funds.

**Note 4 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2018, follows:

2018 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$725,295	\$894,696	\$169,401
Special Revenue	0	1,444,735	1,444,735
Enterprise	0	346,648	346,648
Total	\$725,295	\$2,686,079	\$1,960,784

**Jefferson County General Health District**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

2018 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$600,450	\$869,499	(\$269,049)
Special Revenue	0	1,246,671	(1,246,671)
Enterprise	0	314,605	(314,605)
Total	<u>\$600,450</u>	<u>\$2,430,775</u>	<u>(\$1,830,325)</u>

**Note 5 – Deposits and Investments**

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

**Note 6 – Intergovernmental Funding and Property Taxes**

*Intergovernmental Funding*

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

**Note 7 – Risk Management**

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

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

These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials’ error and omissions liability insurance.

Each member, one from each member county, has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each Member County’s control over budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member Counties’ obligation to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest or financial responsibility.

**Jefferson County General Health District**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

**Note 8 - Debt**

Debt outstanding at December 31, 2018 was as follows:

	Principal	Interest Rate
2017 Jeep Lease	\$18,575	0.00%
2018 Jeep Lease	23,420	0.00%
2018 Dodge Ram	31,595	0.00%
Total	\$73,590	

The General Health District entered into three lease purchase agreement for a 2017 Jeep Cherokee, a 2018 Jeep Cherokee, and a 2018 Dodge Ram with an option to buy after 36, 39, and 36 months, respectively. The vehicles will be used for transportation while conducting food service inspections.

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

	2017 Jeep	2018 Jeep	2018 Dodge Ram
Year ending December 31:			
2019	\$3,544	\$3,863	\$3,676
2020	3,866	3,219	4,011
2021	1,933		334
Total	\$9,343	\$7,082	\$8,021

**Note 9 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the District contributed an amount equaling 14 percent of participants’ gross salaries. The District has paid all contributions required through December 31, 2018.

***Social Security***

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

Employees contributed 6.2 percent of their gross salaries. The District contributed an amount equal to 6.2 percent of participants’ gross salaries. The District has paid all contributions required through December 31, 2018.

**Jefferson County General Health District**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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**Note 10 – Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, that includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for members in the traditional pension plan and combined plan was 0 percent during calendar year 2018. The portion of employer contributions allocated to health care for members in the member-directed plan was 4.0 percent during calendar year 2018.

**Note 11 – Subsequent Event**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. In addition, the impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020 and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.



# OHIO AUDITOR OF STATE KEITH FABER



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

Jefferson County General Health District  
Jefferson County  
500 Market Street, 7<sup>th</sup> Floor  
Steubenville, Ohio 43952

To the Board of Directors:

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 cash balances, receipts, and disbursements for each governmental and proprietary fund type as of and for the years ended December 31, 2019 and 2018, and related notes of the Jefferson County General Health District, Jefferson County, (the District) and have issued our report thereon dated July 12, 2021 wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. In addition, we noted the financial impact of COVID-19 and the continuing emergency measures 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. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2019-002 to be a material weakness.

***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 financial statements. 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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2019-001.

***District's Response to Findings***

The District's response to the findings identified in our audit is described in the accompanying schedule of findings. We did not subject the District's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

***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

July 12, 2021

**JEFFERSON COUNTY GENERAL HEALTH DISTRICT  
JEFFERSON COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2019 AND 2018**

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

**FINDING NUMBER 2019-001**

**Noncompliance – Expenditures Exceeding Appropriations**

**Ohio Rev. Code § 5705.41(B)** prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the District's following funds had expenditures in excess of appropriations as of December 31, 2019 and 2018, respectively:

2019:

<b>Fund Name</b>	<b>Appropriations</b>	<b>Disbursements</b>	<b>Variance</b>
General	\$662,038	\$959,340	\$297,302
<b>Special Revenue:</b>			
Cribs for Kids	0	20,293	20,293
CD & D Landfill	611,500	612,571	1,071
<b>Enterprise:</b>			
Food Service	167,327	174,663	7,336
Trailer Park	0	2,683	2,683
Swimming Pools	7,300	9,450	2,150
Environmental Sewage	68,801	77,925	9,124

2018:

<b>Fund Name</b>	<b>Appropriations</b>	<b>Disbursements</b>	<b>Variance</b>
General	\$600,450	\$869,499	\$269,049
<b>Special Revenue:</b>			
Car Seats	0	1,685	1,685
PHEP	0	101,037	101,037
Maternal Child	0	369	369
Cribs for Kids	0	795	795
Solid Waste	0	93,486	93,486
CD & D Landfill	0	739,855	739,855
WIC	0	309,442	309,442
<b>Enterprise Funds:</b>			
Food Service	0	167,121	167,121
Parks and Camps	0	6,796	6,796
Plumbing	0	13,345	13,345
Trailer Park	0	1,890	1,890
Water Wells	0	13,770	13,770
Swimming Pools	0	6,513	6,513
Environmental Sewage	0	105,169	105,169

Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

**FINDING NUMBER 2019-001  
 (Continued)**

The Board should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Fiscal Officer and Director of Finance and Administration should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

**Officials' Response:** See officials' response after Finding 2019-002.

**FINDING NUMBER 2019-002**

**Material Weakness – Financial Reporting**

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

The Fiscal Officer did not abide by the adopted chart of account in coding and classifying various transactions in 2019 and 2018. This resulted in adjustments and reclassifications to the financial statements. The District Fiscal Officer and management have agreed to and posted the adjustments to the District's accounting records and the corrected amounts are reflected in the accompanying financial statements.

2019 Adjustments:

Fund Adjusted From	Fund Adjusted To	Amount	Explanation
	PHEP Special Revenue	\$8,691	To properly report beginning fund balance.
General	Scabies Special Revenue	5,963	To properly report beginning fund balance.
General		860	Receipts posted to the improper fund.
CFHS Maternal Special Revenue	PHEP Special Revenue	1,474	Intergovernmental grant CFHS Maternal Special Revenue posted to the improper fund.
CFHS Maternal Special Revenue	Cribs for Kids Special Revenue	300	Intergovernmental grant posted to the improper fund.

2019 Reclassifications:

Fund	Reclassified To	Amount	Reclassified From
General	Intergovernmental - Other Grant	\$109,281	Other Fees Disbursements

**FINDING NUMBER 2019-002  
 (Continued)**

General	Intergovernmental - County Apportionment	209,626	Contractual Services Disbursements
General	Intergovernmental - County Apportionment	91,924	Other Fees Disbursements
Food Service Enterprise	Principal Interest Disbursement	41,999 2,166	Other Disbursements
Environmental Enterprise	Principal Interest Disbursement	3,676 15	Other & Reimbursement Disbursements
Immunization Action Plan Special Revenue	Restricted Fund Balance	27,373	Unassigned Fund Balance

2018 Adjustments:

<b>Fund Adjusted From:</b>	<b>Fund Adjusted To:</b>	<b>Amount</b>	<b>Explanation</b>
	General	\$90	Receipt not posted to the ledgers.
	Environmental Enterprise	32,597	To post debt proceeds and capital outlay disbursement for truck lease purchase.
General	Maternal Child Special Revenue	9,740	Intergovernmental grants misposted.
Maternal Child Special Revenue	General	21,622	Intergovernmental grant misposted.

2018 Reclassifications:

<b>Fund</b>	<b>Reclassified To</b>	<b>Amount</b>	<b>Reclassified From</b>
Food Service Enterprise	Principal and Interest Disbursements	\$8,672 and 91	Other Disbursements
Environmental Enterprise	Principal and Interest Disbursements	1,003 and 35	Other & Reimbursement Disbursements
Scabies Special Revenue	Restricted Fund Balance	5,963	Unassigned Fund Balance
Crib for Kids Special Revenue	Restricted Fund Balance	21,705	Unassigned Fund Balance
Immunization Action Plan Special Revenue	Restricted Fund Balance	9,709	Unassigned Fund Balance

Other mispostings were identified, however they were not material and the District decided not to make the adjustments.

Adjustments to the 2019 and 2018 Financial Statement Notes include the Budgetary Activity Note not agreeing to budgetary measures adopted by the Board and actual financial statement figures, and failing to present the Debt Note.

**FINDING NUMBER 2019-002  
(Continued)**

Improper financial reporting can result in irregularities that decrease the reliability of the basic financial statements.

The Fiscal Officer should maintain the accounting system to enable the District to identify, assemble, analyze, classify, record, and report all transactions and to maintain accountability. All transactions should be properly coded and classified according to the chart of accounts to help ensure that financial activity of the District is accurately recorded and reported. In addition, the District should review the financial statements and notes prior to report submission.

**Officials' Response:** The JCGHD accepts the findings of the 2018-2019 audit. The Board of Health believes that going forward, all issues have been or will be addressed. Staff that handled most of the fiscal activity and reporting are no longer with the department. It should be noted, however, that due to circumstances beyond the Board's control, findings of this audit were not presented to us until July of 2021. Considering that the JCGHD received the 2018-2019 Audit Report so late, and that we are already a year and a half in to the next audit period, the Board would like it to be noted that some of the errors may have continued in to 2020-2021 audit period, and thus, our upcoming audit for 2020-2021 could present similar findings. The Board is confident that from July 2021 going forward, issues presented in the report will be addressed and corrective action taken in a timely manner.

**Auditor of State's Conclusion:** The District's audit was delayed due to an on-going investigation and language over this is disclosed in the management letter.



**Public Health**  
Prevent. Promote. Protect.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**DECEMBER 31, 2019 AND 2019**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2015-001	<b>Material Weakness- Accurate Posting of Transactions</b>	Not Corrected	Re-Issued as Finding 2019-002

**500 MARKET STREET, 6TH FLOOR  
STEUBENVILLE, OH 43952  
EQUAL OPPORTUNITY EMPLOYER PROVIDER  
WORKING TO PREVENT DISEASE, PROMOTE HEALTH, AND PROTECT OUR COMMUNITY**

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# OHIO AUDITOR OF STATE KEITH FABER



**JEFFERSON COUNTY GENERAL HEALTH DISTRICT**

**JEFFERSON COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 8/10/2021**

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](http://www.ohioauditor.gov)