

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

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2023



OHIO AUDITOR OF STATE
KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

Board of Health
Clermont City General Health District
2275 Baurer Road
Batavia, Ohio 45103

We have reviewed the *Independent Auditor's Report* of the Clermont City General Health District, Clermont County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2023 through December 31, 2023. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

September 10, 2024

This page intentionally left blank.

Clermont County General Health District

Clermont County

For the Year Ended December 31, 2023

Table of Contents

Title	Page
Independent Auditor’s Report	1
Management’s Discussion and Analysis.....	4
Statement of Net Position – Cash Basis.....	11
Statement of Activities – Cash Basis.....	12
Balance Sheet – Governmental Funds – Cash Basis.....	14
Statement of Receipts, Disbursements and Changes in Fund Balance – Cash Basis.....	16
Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund.....	18
Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Food Service – Special Revenue Fund	19
Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) WIC Grant – Special Revenue Fund.....	20
Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Sewage Program – Special Revenue Fund	21
Notes to the Financial Statements.....	22
Schedule of Expenditures of Federal Awards.....	34
Notes to the Schedule of Expenditures of Federal Awards.....	35
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	36
Independent Auditor’s Report on Compliance with Requirements Applicable to the Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	38
Schedule of Findings.....	41

This page intentionally left blank.

INDEPENDENT AUDITOR'S REPORT

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

To the Board of Health:

Report on the Audit of the Financial Statements

Opinions

We have audited the cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Clermont County General Health District, Clermont County, Ohio (the District), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of December 31, 2023, and the respective changes in cash basis financial position thereof and the respective budgetary comparison for the General, Food Service, WIC Administration and Sewage Program funds for the year then ended in accordance with the cash basis of accounting described in Note 2.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Accounting Basis

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 2, and for determining that the cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted to opine on the financial statements as a whole that collectively comprise the District's basic financial statements. The Schedule of Expenditures of Federal Awards (schedule) as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied to the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this Schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.


Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2024, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
May 25, 2024

Clermont County General Health District
Clermont County
Management's Discussion and Analysis
For the Year Ended December 31, 2023

Unaudited

The discussion and analysis of the General Health District's financial performance provides an overall review of the Health District's financial activities for the year ending December 31, 2023. This discussion and analysis intend to look at the Health District's financial performance as a whole. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the Health District's financial performance.

Financial Highlights

Key financial highlights for the year 2023 are as follows:

- The assets of the Health District exceeded its liabilities at the close of the year ended December 31, 2023, by \$3,868,661 (net position).
- The Health District's total net position decreased by \$3,220, representing a 0.08% decrease from the 2022 net position.
- At the end of 2023, the Health District's governmental funds reported a combined ending fund balance of \$3,868,661. Of this amount, \$2,274,658 is available for spending (unassigned fund balance) on behalf of Clermont County citizens.
- At the end of the 2023 fiscal year, the unassigned fund balance for the general fund was \$2,274,658, or 116% of total general fund expenditures.

Using the Basic Financial Statements

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

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

Basis of Accounting

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

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

Clermont County General Health District
Clermont County
Management's Discussion and Analysis
For the Year Ended December 31, 2023

Unaudited

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

Reporting the Health District as a Whole

The statement of net position and the statement of activities reflect how the Health District did financially as a whole during 2023 within the limitations of cash-based accounting. The statement of net position presents the cash balances of the governmental activities of the Health District at year-end. The statement of activities compares cash disbursements with program receipts for each governmental program. Program revenues include charges for services and grant contributions. The comparison of cash disbursements with program receipts identifies how each governmental function draws from the Health District's general receipts.

Reporting the Health District's Most Significant Funds

Fund Financial Statements

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

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

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a helpful indicator of a government's financial position. In the case of the Health District, assets exceeded liabilities by \$3,868,661 as of December 31, 2023.

Clermont County General Health District
Clermont County
Management's Discussion and Analysis
For the Year Ended December 31, 2023

Unaudited

Table 1 summarizes the Health District's net position for 2023 compared to 2022.

	2023	2022
Table 1		
Net Position		
(In Thousands)		
	<u>2023</u>	<u>2022</u>
ASSETS		
Current assets:		
Equity in Pooled Cash and Cash		
Equivalents	\$3,868.7	\$3,871.9
Total current assets	<u>3,868.7</u>	<u>3,871.9</u>
NET POSITION		
Restricted for:		
Community Health Services	269.7	212.3
Environmental Health	1,208.7	1,184.5
Health Promotion and Planning	115.1	355.1
Unrestricted	<u>2,275.2</u>	<u>2,120.0</u>
Total net position	<u><u>\$3,868.7</u></u>	<u><u>\$3,871.9</u></u>

The Health District's Current Assets decreased by \$3,220 due to an increase in Community Health Services disbursements.

For 2023, the Health District reported an overall \$3,220 decrease in total net position for the Health District as a whole. The unrestricted net position, which can finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, increased by \$155,191. This is due to a decrease in disbursements, an increase in charges for services, and repayment of funds previously advanced to the Injury Prevention Special Revenue Fund.

Clermont County General Health District
Clermont County
Management's Discussion and Analysis
For the Year Ended December 31, 2023

Unaudited

Table 2 provides a summary of the changes in the statement of activities for 2023 compared to 2022.

Table 2
Statement of Activities
(In Thousands)

	Governmental Activities	
	2023	2022
Program Receipts:		
Charges for Services	\$2,205.8	\$2,019.7
Operating Grants and Contributions	2,326.6	2,300.8
Total Receipts	4,532.4	4,320.5
Program Disbursements		
Health:		
Environmental Health	2,030.0	2,107.7
Community Health Services	1,148.8	862.4
Health Promotion and Planning	202.5	267.2
Administration	1,154.3	1,171.2
Total Disbursements	4,535.6	4,408.5
Change in Net Position	\$(3.2)	\$(88.0)

The budgetary basis, as provided by law, is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements, and Changes in Fund Balance – Budget and Actual – Budget Basis presented for the General, Food Service, WIC, and Sewage funds are prepared on a budgetary basis to provide a meaningful comparison of actual results with the budget. The differences between the budgetary basis and the cash basis for the General, WIC, and Sewage funds listed above are encumbrances. Outstanding encumbrances for the General Fund are \$545.

1. Outstanding year-end encumbrances are treated as cash disbursements (budgetary basis) rather than as restricted, committed, or assigned fund balance on a cash basis.

The Health District's governmental activities include Environmental Health, Community Health Services, Health Promotion and Planning, and Administration. Overall expenses increased by \$127,085, and revenues increased by \$211,853. The increase in expenses primarily results from capital purchases and spending down of the Injury Prevention-Overdose Prevention grant award. Operating grants and contributions increase and decrease from year to year based on the timing of the receipt of grant payments.

Major programs in Environmental Health include Vital Statistics, Plumbing, Food Service, Solid Waste, Private Water, Private Sewage, and Swimming Pool Inspections. Environmental Health expenses decreased by \$77,742 from 2022 to 2023. This was due to the timing of household sewage treatment system replacements financed through the Septic Rehabilitation program.

Clermont County General Health District
Clermont County
Management's Discussion and Analysis
For the Year Ended December 31, 2023

Unaudited

Community Health Services include the Children with Medical Handicaps Program, which provides diagnostic and treatment programs that link families with providers; the Immunization Program, providing low-cost immunizations for children and adults; the Communicable Disease Program, which tracks and conducts disease surveillance; the Tuberculosis Program, providing Tuberculosis skin testing and case management; the Injury Prevention Program, working to reduce the number of injuries related to prescription drug overdoses; and the Women, Infants, and Children (WIC) grant, whose goal is to improve the nutritional status of mothers, infants, and children during critical stages of growth and development. Expenses for Community Health Services increased by \$286,490 in 2023 compared to 2022. This was due capital purchases and spending down of the Injury Prevention-Overdose Prevention grant.

Health Promotion and Planning is the Bioterrorism (Public Health Emergency Preparedness) Program which ensures public health is ready and able to respond to major emergencies or terrorism events. Health Promotion and Planning expenses decreased by \$64,730 from 2022 to 2023. This decrease results from the timing of expenditures during the grant year.

Administration includes the overall administration of the Health District, including fiscal management; clerical support staff; the Public Health Nuisance Program, which addresses nuisance complaints made by citizens; and administration of the Water and Waste, Environmental Health, and Nursing Divisions and the Workforce Program which aims to recruit, hire, and train personnel to build capacity to address public health priorities. Administration expenses decreased by \$16,934 in 2023 compared to 2022. This was due to staffing gaps and personnel changes.

The Health District's strategy to secure the maximum amount of grants and contracts that the state and federal governments provide continues to be productive. Grants received in 2023 include Workforce Development, COVID-19 Vaccination, COVID-19 Enhanced Operations, Injury Prevention-Drug Overdose Prevention (Preventive Health and Health Services), Public Health Emergency Preparedness (Bioterrorism), and Women, Infants, and Children (WIC). The Health District also contracts with the Clermont County Board of Commissioners for the Tuberculosis program, the City of Milford for public health services, and the Ohio Department of Health for the SmokeFree Ohio Workplace program. In 2012, the Health District started receiving funds for MAC (Medicaid Administrative Claiming) based on services provided to clients by the Nursing and Administrative Divisions.

Financial Analysis of the Health District's Funds

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

The Health District's governmental funds focus on information on near-term inflows, outflows, and balances of spendable resources. Such information helps assess the Health District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Health District's net resources available for spending at the end of the fiscal year.

During the current fiscal year, the Health District's governmental funds reported combined ending fund balances of \$3,868,661. Of this amount, \$2,274,658 constitutes the unassigned fund balance available for spending. \$1,593,458 is restricted to indicate that it is not available for new spending. The General Fund is the chief operating fund of the Health District. At the end of the current fiscal

Clermont County General Health District
Clermont County
Management's Discussion and Analysis
For the Year Ended December 31, 2023

Unaudited

year, the unassigned fund balance of the general fund was \$2,274,658. Comparing the unassigned fund balance to total expenditures may help measure the general fund's liquidity. The unassigned fund balance represents 116% of the total general fund expenditures.

Revenues exceeded expenditures in the General Fund by \$155,191 in 2023. Intergovernmental accounts for 42% of revenues in the General Fund. Intergovernmental consists of money from the townships, villages, and the City of Milford. Environmental Health accounts for \$1,166,346 of expenditures in the General Fund.

The Food Service Special Revenue Fund accounts for the Food Service Program licenses. The program is responsible for licensing and inspecting food service operations to ensure safety and sanitation regulations are followed. At the end of 2023, the ending fund balance was \$503,698.

The WIC Administration Special Revenue Fund accounts for federal grant monies for the Women, Infants, and Children (WIC) program. WIC is a program for pregnant women, women who recently had a baby, breastfeeding moms, infants, and children up to age five. WIC provides nutrition education and support, breastfeeding education and support, referrals to healthcare, immunization screenings and referrals, and supplemental foods. At the end of the 2023 fiscal year, the fund balance was \$147,928.

The Sewage Program Special Revenue Fund accounts for permits and licenses for the onsite Sewage Program. The program is responsible for reviewing private sewage treatment system applications, issuing permits for installation, and conducting inspections. The program also conducts basic system assessments of existing private sewage systems to ensure local and state law compliance. At the end of the 2023 fiscal year, the fund balance was \$468,728.

General Fund Budgeting Highlights

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

During 2023, the Health District amended its general fund budget several times. The Clermont County Board of Health reviewed all recommendations for the budget for the adoption of the change. With the General Fund supporting many of our major activities, the General Fund is monitored closely, looking for possible revenue shortfalls or overspending. Expenditures are typically increased as needed to cover unanticipated costs.

Economic Factors and 2023 Budget

The COVID-19 pandemic heavily impacted the Health District budget for several years. Additional federal funding in the form of the COVID-19 Workforce Development, COVID-19 Vaccination, and COVID-19 Enhanced Operations grants was received through the Ohio Department of Health to offset the staffing costs and increased expenses related to both the response and vaccination campaign.

Clermont County General Health District
Clermont County
Management's Discussion and Analysis
For the Year Ended December 31, 2023

Unaudited

Clermont County is experiencing commercial and residential growth. This correlates to the number of permits and licenses issued. The Health District maintains a conservative approach to spending while maximizing its revenues. Current economic indicators show that the economy should remain at its current pace.

The Health District anticipates the response funding to decrease and expire while permit and license revenues increase. These factors were considered in preparing the Health District's 2024 budget. The Health District has increased its 2024 budget by 7.27 % to continue providing public health services with revenue and expense projections based on current economic factors.

Requests for Information

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

Clermont County General Health District
Clermont County
Statement of Net Position- Cash Basis
December 31, 2023

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Equity in Pooled Cash and Cash Equivalents	\$3,868,661
Total current assets	<u>3,868,661</u>
 NET POSITION	
Restricted for:	
Community Health Services	269,688
Enviromental Health	1,208,702
Health Promotion and Planning	115,068
Unrestricted	<u>2,275,203</u>
Total net position	<u><u>\$3,868,661</u></u>

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

Clermont County General Health District
Clermont County
Statement of Activities- Cash Basis
December 31, 2023

Functions/Programs	Disbursements	Program Receipts		Net (Disbursement) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary government:				
Governmental activities:				
Environmental Health	\$2,030,003	\$2,094,100	\$124,612	\$188,709
Community Health Services	1,148,845	82,326	835,645	(230,874)
Health Promotion and Planning	202,479	-	225,443	22,964
Administration	1,154,297	29,347	1,140,931	15,981
Total governmental activities	<u>4,535,624</u>	<u>2,205,773</u>	<u>2,326,631</u>	<u>(3,220)</u>
Total primary government	<u>\$4,535,624</u>	<u>\$2,205,773</u>	<u>\$2,326,631</u>	<u>\$(3,220)</u>
				Change in net position (3,220)
				Net position - beginning <u>3,871,881</u>
				Net position - ending <u><u>\$3,868,661</u></u>

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

(This page was intentionally left blank)

Clermont County General Health District
Clermont County
Balance Sheet- Cash Basis
Governmental Funds
December 31, 2023

	General Fund	Food Service
ASSETS		
Equity in Pooled Cash and Cash Equivalents	\$2,275,203	\$503,698
Total assets	\$2,275,203	\$503,698
 FUND BALANCES (DEFICITS)		
Restricted		
Community Health	\$-	\$-
Environmental Health	-	503,698
Grants	-	-
Assigned		
Purchase Orders - Materials/Supplies	\$545	
Unassigned	\$2,274,658	\$-
Total fund balances	\$2,275,203	\$503,698

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

<u>WIC Administration</u>	<u>Sewage Program</u>	<u>Total Nonmajor Funds</u>	<u>Total Governmental Funds</u>
\$147,928	\$468,728	\$473,104	\$3,868,661
<u>\$147,928</u>	<u>\$468,728</u>	<u>\$473,104</u>	<u>\$3,868,661</u>
\$-	\$-	\$121,760	\$121,760
-	468,728	\$236,276	1,208,702
147,928	-	\$115,068	262,996
\$-	\$-	\$-	\$545
<u>\$147,928</u>	<u>\$468,728</u>	<u>\$473,104</u>	<u>\$2,274,658</u>
<u>\$147,928</u>	<u>\$468,728</u>	<u>\$473,104</u>	<u>\$3,868,661</u>

Clermont County General Health District
Clermont County
Statement of Receipts, Disbursements and Changes in Fund Balances- Cash Basis
For the Year Ended December 31, 2023

	General Fund	Food Service
RECEIPTS		
Charges for Services	\$355,561	\$ -
Licenses and Permits	806,407	281,348
Intergovernmental	890,469	-
Other Revenue	73,580	-
Total RECEIPTS	2,126,017	281,348
 DISBURSEMENTS		
Current:		
Environmental Health	1,166,346	236,411
Community Health Services	-	-
Health Promotion and Planning	-	-
Administration	799,980	-
Total disbursements	1,966,326	236,411
Excess (deficiency) of receipts over disbursements	159,691	44,937
 OTHER FINANCING SOURCES (USES)		
Advances In	\$45,500	-
Advance Out	(50,000)	-
Proceeds from the Sale of Capital Assets	-	-
Total other financing sources (uses)	(4,500)	-
Net change in fund balances	155,191	44,937
Fund balances - beginning	2,120,012	458,761
Fund balances - ending	\$2,275,203	\$503,698

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

<u>WICAdministration</u>	<u>SewageProgram</u>	<u>Total Nonmajor Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$80,987	\$436,548
-	512,142	94,089	1,693,986
614,310	-	821,852	2,326,631
-	-	1,339	74,919
<u>614,310</u>	<u>512,142</u>	<u>998,267</u>	<u>4,532,084</u>
-	550,635	76,611	2,030,003
633,406	-	515,439	1,148,845
-	-	202,479	202,479
-	-	354,317	1,154,297
<u>633,406</u>	<u>550,635</u>	<u>1,148,846</u>	<u>4,535,624</u>
<u>(19,096)</u>	<u>(38,493)</u>	<u>(150,579)</u>	<u>(3,539)</u>
\$50,000	-	-	95,500
-	-	\$(45,500)	(95,500)
-	-	320	320
-	-	<u>(45,180)</u>	<u>320</u>
30,904	(38,493)	(195,759)	(3,220)
117,024	507,221	668,863	3,871,881
<u>\$147,928</u>	<u>\$468,728</u>	<u>\$473,104</u>	<u>\$3,868,661</u>

Clermont County General Health District
Clermont County
Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual
For the Year Ended December 31, 2023

General Fund

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
RECEIPTS				
Charges for Services	\$378,342	\$378,342	\$355,561	\$(22,781)
Licenses and Permits	746,850	746,850	806,407	59,557
Intergovernmental	847,945	847,945	890,469	42,524
Other Receipts	20,000	20,000	73,580	53,580
Total receipts	<u>1,993,137</u>	<u>1,993,137</u>	<u>2,126,017</u>	<u>132,880</u>
DISBURSEMENTS				
Current:				
Environmental Health	1,196,085	1,246,701	1,166,891	79,810
Administration	797,052	797,052	799,980	(2,928)
Total disbursements	<u>1,993,137</u>	<u>2,043,753</u>	<u>1,966,871</u>	<u>76,882</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(50,616)</u>	<u>159,146</u>	<u>209,762</u>
OTHER FINANCING SOURCES (USES)				
Advance Out	-	-	(50,000)	(50,00)
Advance In	-	-	45,500	45,500
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(4,500)</u>	<u>(4,500)</u>
Net change in fund balances	-	(50,616)	154,646	205,262
Fund balances - beginning	2,119,396	2,119,396	2,119,396	-
PY encumbrance appropriated	616	616	616	-
Fund balances - ending	<u>\$2,120,012</u>	<u>\$2,069,396</u>	<u>\$2,274,658</u>	<u>\$205,262</u>

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

Clermont County General Health District
Clermont County
Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual
For the Year Ended December 31, 2023

Food Service Special Revenue Fund

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
RECEIPTS				
Licenses and Permits	250,000	250,000	281,348	31,348
Total receipts	250,000	250,000	281,348	31,348
DISBURSEMENTS				
Current:				
Environmental Health	250,000	250,000	236,850	13,150
Total disbursements	250,000	250,000	236,850	13,150
Excess (deficiency) of receipts over disbursements	-	-	44,498	44,498
Net change in fund balances	-	-	44,498	44,498
Fund balances - beginning	458,761	458,761	458,761	-
Fund balances - ending	\$458,761	\$458,761	\$503,259	\$44,498

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

Clermont County General Health District
Clermont County
Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual
For the Year Ended December 31, 2023

WIC Administration Grant Special Revenue Fund

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
RECEIPTS				
Intergovernmental	\$663,743	\$663,743	\$614,310	\$(49,433)
Total receipts	663,743	663,743	614,310	(49,433)
 DISBURSEMENTS				
Current:				
Community Health Services	663,743	663,756	633,566	30,190
Total disbursements	663,743	663,756	633,566	30,190
Excess (deficiency) of receipts over disbursements	-	(13)	(19,256)	(19,243)
 OTHER FINANCING SOURCES (USES)				
Advance In	-	-	50,000	(50,000)
Total other financing sources (uses)	-	-	50,000	(50,000)
Net change in fund balances	-	(13)	30,744	30,757
Fund balances - beginning	117,011	117,011	117,011	-
PY encumbrance appropriated	13	13	13	-
Fund balances - ending	\$117,024	\$117,011	\$147,768	\$30,757

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

Clermont County General Health District
Clermont County
Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual
For the Year Ended December 31, 2023

Sewage Program Special Revenue Fund

	<u>Budgeted Amounts</u>			Variance with Final Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
RECEIPTS				
Licenses and Permits	<u>\$546,000</u>	<u>\$546,000</u>	<u>\$512,142</u>	<u>\$(33,858)</u>
Total receipts	<u>546,000</u>	<u>546,000</u>	<u>512,142</u>	<u>(33,858)</u>
DISBURSEMENTS				
Current:				
Environmental Health	<u>546,000</u>	<u>567,000</u>	<u>551,210</u>	<u>15,790</u>
Total disbursements	<u>546,000</u>	<u>567,000</u>	<u>551,210</u>	<u>15,790</u>
Net change in fund balances	-	(21,000)	(39,069)	(18,069)
Fund balances - beginning	506,848	506,848	506,848	-
PY encumbrance appropriated	<u>373</u>	<u>373</u>	<u>373</u>	<u>-</u>
Fund balances - ending	<u>\$507,221</u>	<u>\$486,221</u>	<u>\$468,152</u>	<u>\$(18,069)</u>

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

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 1 – Reporting Entity

The Clermont County General Health District (the Health District), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A five-member Board of Health appointed by the District Advisory Council governs the Health District. The Board appoints a health commissioner and all employees of the Health District. The Health District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services, issuing health-related licenses and permits, and emergency response planning.

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

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

Note 2 - Summary of Significant Accounting Policies

As discussed further in the "Basis of Accounting" section of this note, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they apply to the cash basis of accounting. The following are the more significant of the Health District's accounting policies.

A. Basis of Presentation

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

Government-Wide Financial Statements The statement of net position and the statement of activities display information about the Health District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the Health District that are governmental in nature and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts or other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The Health District has no business-type activities.

The statement of net position presents the cash balance of the governmental activities of the Health District at year end. The statement of activities compares disbursements and program receipts for each program or function of the Health District's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Health District is responsible. Program receipts include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational requirements of a particular program. Receipts which are not classified as program receipts are presented as

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2023

general receipts of the Health District, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financed on a cash basis or draws from the general receipts of the Health District.

Fund Financial Statements During the year, the Health District segregates transactions related to certain Health District functions or activities into 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. Non-major funds are aggregated and presented in a single column.

B. Fund Accounting

The Health District uses governmental funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Governmental funds are those through which most governmental functions of the Health District are financed. The following are the Health District's major governmental funds:

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

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

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

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

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

C. Basis of Accounting

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

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

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2023

D. Budgetary Process

All funds are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations budget. The certificate of estimated resources establishes a limit on the amount the Board of Health may appropriate.

The appropriations budget is the Board of Health's authorization to spend resources and sets annual limits on disbursements plus encumbrances at the level of control selected by the Board of Health. The legal level of control has been established by the Board of Health at the fund level for all funds.

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

The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources in effect when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Board of Health.

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

E. Cash and Investments

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

F. Capital Assets

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

G. Interfund Receivables/Payables

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

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2023

H. Accumulated Leave

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

I. Leases and SBITAs

For 2023, GASB Statement No. 96, Subscription-Based Technology Arrangements, was effective. This GASB pronouncement had no effect on beginning net position/fund balance.

The Health District is the lessee (as defined by GASB 87) in various leases related to vehicles and other equipment under noncancelable leases. Lease payables are not reflected under the Health District's cash basis of accounting. Lease disbursements are recognized when they are paid.

The Health District has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to various other software. Subscription liabilities are not reflected under the Health District's cash basis of accounting. Subscription disbursements are recognized when they are paid.

J. Net Position

Net position is reported as restricted when there are limitations imposed on use either through enabling legislation adopted by the Board of Health or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes are restricted by grantors and regulations of other governments.

K. Fund Balance

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

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

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

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of the Board of Health. Those committed amounts cannot be used for any other purpose unless the Board of Health removes or changes the specified use by taking the same type of action (resolution)

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2023

it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

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

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

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

Note 3- Deposits and Investments

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

Note 4- Interfund Balances

Interfund balances at December 31, 2023, consisted of the following individual fund receivables and payables:

	Interfund Receivable	Interfund Payable
Major Funds		
General Fund	\$517,047	
WIC Administration		\$305,000
Other Governmental Funds		
PHEP (Bioterrorism)		75,047
COVID		137,000
<i>Total Governmental Activities</i>	\$517,047	\$517,047

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2023

Interfund balances at December 31, 2023, consisted of \$517,047 advanced to other governmental funds to provide working capital for operations or projects. The interfund receivables/payables are expected to be repaid within when the fund closes.

Note 5 - Risk Management

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

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

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

	<u>2023</u>
Cash and investments	\$43,996,442
Actuarial liabilities	\$19,743,401

Note 6 – Defined Benefit Pension Plans

Plan Description – Ohio Public Employees Retirement System (OPERS)

Health District employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and 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

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2023

benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3 percent.

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2023

For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

	Traditional	Combined
2023 Statutory Maximum Contribution Rates		
Employer	14.0%	14.0%
Employee *	10.0%	10.0%
2023 Actual Contribution Rates		
Employer:		
Pension **	14.0%	12.0%
Post-employment Health Care Benefits **	0%	2.0%
Total Employer	14.0%	14.0%
Employee	10.0%	10.0%

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

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

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

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2023

For 2023, the Health District's contractually required contribution was \$376,732.

Note 7 – Postemployment Benefits

Ohio Public Employees Retirement System

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. Medicare-enrolled retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to traditional pension plan and combined plan benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Medicare Retirees Medicare-eligible with a minimum of 20 years of qualifying service credit

Non-Medicare Retirees Non-Medicare retirees qualify based on the following age-and-service criteria:

Group A 30 years of qualifying service credit at any age;

Group B 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

Group C 32 years of qualifying service credit and minimum age 55; or,

A retiree from group A, B or C who qualifies for an unreduced pension, but a portion of

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2023

their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022 who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

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

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2023

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2023, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2023 was 4.0 percent; however, effective July 1, 2022, a portion of the health care rate was funded with reserves.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District's contractually required contribution was \$0 for the year 2023.

Note 8- Loans Receivable

The Health District administers the Clermont County Septic System Rehabilitation Financing Program which assists low income households throughout Clermont County in addressing malfunctioning or incomplete onsite sewage disposal systems in order to abate public health nuisances by providing funds and technical assistance to qualifying applicants. Funds are dispersed as deferred, forgivable, five-year interest free loans. The principal is forgiven at a rate of 20% per year. The balance of loans receivable fluctuates from year to year depending on the timing of contract execution and mortgage recording. The balance of loans receivable as of December 31, 2023 was \$402,115 which is a decrease of \$47,368 from the prior year.

Note 9 – Contingent Liabilities

Amounts grantor agencies pay to the Health District are subject to audit and adjustment by the grantor, principally the state and federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 10- Fund Balances

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

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Financial Statements
For the Year Ended December 31, 2023

Fund Balances	General Fund	Food Service Fund	WIC Administration Fund	Sewage Fund	Total Nonmajor Funds	Total Governmental Funds
Restricted for						
Community Health	\$0	\$0	\$0	\$0	\$121,760	\$121,760
Environmental Health	0	503,698	0	468,728	236,276	1,208,702
Grants	0	0	147,928	0	115,068	262,996
<i>Total Restricted</i>	0	503,698	147,928	468,728	473,104	1,593,458
Assigned to						
Purchase Orders- Materials/Supplies	545	0	0	0	0	545
<i>Total Assigned</i>	545	0	0	0	0	545
Unassigned	2,274,658	0	0	0	0	2,274,658
<i>Total Fund Balances</i>	<u>\$2,275,203</u>	<u>\$503,698</u>	<u>\$147,928</u>	<u>\$468,728</u>	<u>\$473,104</u>	<u>\$3,868,661</u>

Note 11- COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency ended in April 2023. During 2023, the Health District received COVID-19 funding. The Health District will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

FEDERAL GRANTOR	Pass Through Entity Number	Federal AL Number	Disbursements
Pass Through Grantor			
Program Title			
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES CENTERS FOR DISEASE CONTROL AND PREVENTION</u>			
<i>Passed Through Ohio Department of Health</i>			
PUBLIC HEALTH WORKFORCE	01310012WF0122	93.354	\$101,816
PUBLIC HEALTH WORKFORCE	01310012WF0223	93.354	<u>5,000</u>
			106,816
PUBLIC HEALTH WORKFORCE	01310012WF0223	93.391	<u>5,000</u>
			5,000
PUBLIC HEALTH WORKFORCE	01310012WF0223	93.967	<u>63,885</u>
			63,885
COVID 19 VACCINATION	01310012CN0122	93.268	<u>45,917</u>
			45,917
COVID-19 ENHANCED OPERATIONS	01310012EO0222	93.323	60,977
COVID-19 ENHANCED OPERATIONS	01310012EO0323	93.323	<u>25,623</u>
			86,600
Injury Prevention-Drug Overdose Prevention	01310014ID0422	93.991	57,316
Injury Prevention-Drug Overdose Prevention	01310014ID0523	93.991	<u>105,000</u>
			162,316
Public Health Emergency Preparedness (PHEP)	01310012PH1423	93.069	115,683
Public Health Emergency Preparedness (PHEP)	01310012PH1524	93.069	<u>87,643</u>
			<u>203,326</u>
			\$673,860
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Health</i>			
WIC ADMINISTRATION	01310011WA1623	10.557	\$475,251
WIC ADMINISTRATION	01310011WA1724	10.557	<u>157,855</u>
			633,106
			633,106
			\$1,306,966

The accompanying notes are an integral part of this schedule.

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) reports the Clermont County General Health District's (the District's) federal award programs' disbursements for the year ended December 31, 2023. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

Note 3 – Indirect Cost Rate

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

Note 4 – Matching Requirements

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

Note 5 – Ohio Department of Health

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

US Department of Health and Human Services-CDC

<u>Ohio Department of Health Grant</u>	<u>Project Number</u>	<u>AL#</u>	<u>Receipts</u>
Public Health Emergency Preparedness	01310012PH1423	93.069	\$177,154
Public Health Emergency Preparedness	01310012PH1524	93.069	\$48,289
Covid 19 Vaccination	01310012CN0122	93.268	\$86,231
Covid-19 Enhanced Operations	01310012EO0222	93.323	\$107,394
Covid-19 Enhanced Operations	01310012EO0323	93.323	\$10,946
Public Health Workforce	01310012WF0122	93.354	\$145,526
Public Health Workforce	01310012WF0223	93.354	\$5,000
Public Health Workforce	01310012WF0223	93.391	\$5,000
Public Health Workforce	01310012WF0223	93.967	\$14,978
Injury Prevention - Drug Overdose Prevention	01310014ID0523	93.991	\$105,000

US Department of Agriculture

<u>Ohio Department of Health Grant</u>	<u>Project Number</u>	<u>AL #</u>	<u>Receipts</u>
WIC Administration	01310011WA1623	10.557	\$614,310

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

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

To the Board of Health:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Clermont County General Health District, Clermont County, (the District) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated May 25, 2024, wherein we noted the District uses a special purpose framework other than general accepted accounting principles.

Report on Internal Control Over Financial Reporting

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

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

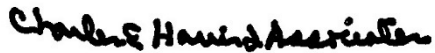
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
May 25, 2024

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

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

To the Board of Health:

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the Clermont County General Health District's (the District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended December 31, 2023. The District's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The District's management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
May 25, 2024

**CLERMONT COUNTY GENERAL HEALTH DISTRICT
CLERMONT COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
December 31, 2023**

1. SUMMARY OF AUDITOR'S RESULTS

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

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



CLERMONT COUNTY GENERAL HEALTH DISTRICT

CLERMONT COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/24/2024

65 East State 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