

***CRAWFORD COUNTY GENERAL HEALTH DISTRICT***

**CRAWFORD COUNTY, OHIO**

**SINGLE AUDIT**

**For the Year Ended December 31, 2023**







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Columbus, Ohio 43215  
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800-282-0370

Board of Trustees  
Crawford County General Health District  
1520 Isaac Beal Rd  
Bucyrus, OH 44820

We have reviewed the *Independent Auditor's Report* of the Crawford County General Health District, Crawford 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 Crawford County General Health District is responsible for compliance with these laws and regulations.

Keith Faber  
Auditor of State  
Columbus, Ohio

**July 16, 2024**

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***Crawford County General Health District***  
***CRAWFORD COUNTY***  
**Single Audit**  
**For the Year Ended December 31, 2023**

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**INDEPENDENT AUDITOR'S REPORT**

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

To the Board of Trustees:

***Report on the Audit of the Financial Statements***

***Opinion***

We have audited the cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Crawford County General Health District, Crawford County, Ohio (the District), as of and for the year ended December 31, 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, Help Me Grow and Women, Infants and Children funds for the year then ended in accordance with the cash basis of accounting described in Note 2.

***Basis for Opinion***

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 opinion.

***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 the financial audit standards in the Comptroller General of the United States' *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 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 Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 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.***  
June 17, 2024

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*STATEMENT OF NET POSITION - CASH BASIS  
DECEMBER 31, 2023*

	<u>Governmental Activities</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	<u>\$1,646,631</u>
<i>Total Assets</i>	<u><u>1,646,631</u></u>
<b>Net Position</b>	
Restricted for:	
Other Purposes	691,033
Unrestricted	<u>955,598</u>
<i>Total Net Position</i>	<u><u>\$1,646,631</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*STATEMENT OF ACTIVITIES - CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2023*

	<u>Program Cash Receipts</u>		<u>Net (Disbursements) Receipts and Changes in Net Position</u>	
	<u>Disbursements</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	
			<u>Governmental Activities</u>	
<b>Governmental Activities</b>				
<b>Health</b>				
General Health	\$447,023	\$228,378	\$59,238	(\$159,407)
COVID Response	277,930	0	229,671	(48,259)
Drug Overdose Prevention	106,582	0	57,750	(48,832)
Food Service	75,871	68,433	0	(7,438)
Healthy Eating and Active Living	15,760	0	16,400	640
Help Me Grow	475,157	0	468,457	(6,700)
Home Sewage Treatment Systems	126,313	0	150,297	23,984
Landfill/Construction and Demolition	32,347	35,139	0	2,792
Lead Prevention	15,000	0	15,000	0
Mobile Home and RV Park	3,284	3,014	0	(270)
Public and School Health Services	663,633	628,366	59,928	24,661
Public Health Emergency Preparedness	111,884	0	95,668	(16,216)
Public Immunization	37,717	0	26,801	(10,916)
Reserve Balance	13,116	0	0	(13,116)
Sewage	51,747	35,234	0	(16,513)
Solid Waste	63,789	60,000	0	(3,789)
Swimming Pool	4,257	4,098	0	(159)
Water System	13,737	14,006	0	269
Women, Infants and Children	337,346	0	359,690	22,344
<i>Total Governmental Activities</i>	<u>\$2,872,493</u>	<u>\$1,076,668</u>	<u>\$1,538,900</u>	<u>(256,925)</u>
		<b>General Receipts</b>		
				203,750
				57,407
			<i>Total General Receipts</i>	<u>261,157</u>
			Change in Net Position	4,232
			<i>Net Position Beginning of Year</i>	<u>1,642,399</u>
			<i>Net Position End of Year</i>	<u><u>\$1,646,631</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*STATEMENT OF ASSETS AND FUND BALANCE - CASH BASIS  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2023*

	<u>General</u>	<u>Help Me Grow</u>	<u>Women, Infants and Children</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	\$955,598	\$310,357	\$62,943	\$317,733	\$1,646,631
<b>Total Assets</b>	<u>\$955,598</u>	<u>\$310,357</u>	<u>\$62,943</u>	<u>\$317,733</u>	<u>\$1,646,631</u>
<b>Fund Balances</b>					
Restricted	\$0	\$310,357	\$62,943	\$317,733	\$691,033
Committed	95,657	0	0	0	95,657
Assigned	538,743	0	0	0	538,743
Unassigned	321,198	0	0	0	321,198
<i>Total Fund Balances</i>	<u>\$955,598</u>	<u>\$310,357</u>	<u>\$62,943</u>	<u>\$317,733</u>	<u>\$1,646,631</u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGE IN CASH BASIS  
FUND BALANCE - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2023*

	General	Help Me Grow	Women, Infants and Children	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>					
Charges for Services	\$842,644	\$0	\$0	\$3,528	\$846,172
Contributions	0	364	0	0	364
Licenses, Fees and Permits	96,062	0	0	133,957	230,019
Fines	477	0	0	0	477
Intergovernmental	322,916	468,093	348,890	602,387	1,742,286
Miscellaneous	28,246	3,598	90	25,473	57,407
<i>Total Receipts</i>	<u>1,290,345</u>	<u>472,055</u>	<u>348,980</u>	<u>765,345</u>	<u>2,876,725</u>
<b>Disbursements</b>					
Current:					
Health					
Personal Services	920,095	374,511	260,633	275,510	1,830,749
Materials and Supplies	136,138	18,090	7,325	45,532	207,085
Remittances	35,908	0	0	86,363	122,271
Contractual Services	86,632	41,009	36,424	305,762	469,827
Capital Outlay	9,219	12,051	409	76,428	98,107
Other	25,388	29,496	20,744	68,826	144,454
<i>Total Disbursements</i>	<u>1,213,380</u>	<u>475,157</u>	<u>325,535</u>	<u>858,421</u>	<u>2,872,493</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>76,965</u>	<u>(3,102)</u>	<u>23,445</u>	<u>(93,076)</u>	<u>4,232</u>
<b>Other Financing Sources (Uses)</b>					
Advances In	115,000	0	20,000	120,000	255,000
Transfers In	19,551	0	0	0	19,551
Advances Out	(140,000)	0	(20,000)	(95,000)	(255,000)
Transfers Out	0	(8,270)	(5,810)	(5,471)	(19,551)
<i>Total Other Financing Sources (Uses)</i>	<u>(5,449)</u>	<u>(8,270)</u>	<u>(5,810)</u>	<u>19,529</u>	<u>0</u>
Net Changes in Fund Balance	71,516	(11,372)	17,635	(73,547)	4,232
<i>Fund Balance Beginning of Year</i>	<u>884,082</u>	<u>321,729</u>	<u>45,308</u>	<u>391,280</u>	<u>1,642,399</u>
<i>Fund Balance End of Year</i>	<u><u>\$955,598</u></u>	<u><u>\$310,357</u></u>	<u><u>\$62,943</u></u>	<u><u>\$317,733</u></u>	<u><u>\$1,646,631</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGE  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance With
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Receipts</b>				
Charges for Services	\$902,787	\$902,787	\$842,644	(\$60,143)
Licenses, Fees and Permits	89,150	89,150	96,062	6,912
Fines	250	250	477	227
Intergovernmental	292,495	292,495	322,916	30,421
Miscellaneous	7,300	7,300	28,246	20,946
<i>Total Receipts</i>	<u>1,291,982</u>	<u>1,291,982</u>	<u>1,290,345</u>	<u>(1,637)</u>
<b>Disbursements</b>				
Current:				
Health				
Personal Services	1,249,968	1,248,668	920,095	328,573
Materials and Supplies	170,849	170,849	137,820	33,029
Remittances	48,305	48,305	46,148	2,157
Contractual Services	114,711	114,711	93,563	21,148
Capital Outlay	22,100	23,100	19,991	3,109
Other	77,994	78,294	28,653	49,641
<i>Total Disbursements</i>	<u>1,683,927</u>	<u>1,683,927</u>	<u>1,246,270</u>	<u>437,657</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(391,945)</u>	<u>(391,945)</u>	<u>44,075</u>	<u>436,020</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	115,000	115,000
Advances Out	0	0	(140,000)	(140,000)
Transfers In	34,127	34,127	19,551	(14,576)
Transfers Out	(8,098)	(8,098)	0	8,098
<i>Total Other Financing Sources (Uses)</i>	<u>26,029</u>	<u>26,029</u>	<u>(5,449)</u>	<u>(31,478)</u>
<i>Net Changes in Fund Balance</i>	(365,916)	(365,916)	38,626	404,542
<i>Fund Balance Beginning of Year</i>	867,386	867,386	867,386	0
Prior Year Encumbrances Appropriated	<u>16,696</u>	<u>16,696</u>	<u>16,696</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$518,166</u></u>	<u><u>\$518,166</u></u>	<u><u>\$922,708</u></u>	<u><u>\$404,542</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGE  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS  
HELP ME GROW FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023*

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Intergovernmental	\$358,000	\$389,797	\$468,093	\$78,296
Contributions	0	0	364	364
Miscellaneous	1,500	1,500	3,598	2,098
<i>Total Receipts</i>	359,500	391,297	472,055	80,758
<b>Disbursements</b>				
Current:				
Health				
Personal Services	491,220	479,820	374,511	105,309
Materials and Supplies	22,500	27,500	20,029	7,471
Contractual Services	53,222	53,222	43,617	9,605
Capital Outlay	13,387	14,787	14,787	0
Other	32,938	37,938	33,497	4,441
<i>Total Disbursements</i>	613,267	613,267	486,441	126,826
<i>Excess of Receipts Under Disbursements</i>	(253,767)	(221,970)	(14,386)	207,584
<b>Other Financing Uses</b>				
Transfers Out	(10,990)	(10,990)	(8,270)	2,720
<i>Net Changes in Fund Balance</i>	(264,757)	(232,960)	(22,656)	210,304
<i>Fund Balance Beginning of Year</i>	307,529	307,529	307,529	0
Prior Year Encumbrances Appropriated	14,200	14,200	14,200	0
<i>Fund Balance End of Year</i>	\$56,972	\$88,769	\$299,073	\$210,304

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGE  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS  
WOMEN, INFANTS AND CHILDREN FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance With
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Receipts</b>				
Intergovernmental	\$348,064	\$348,064	\$348,890	\$826
Miscellaneous	15,000	15,000	90	(14,910)
<i>Total Receipts</i>	<u>363,064</u>	<u>363,064</u>	<u>348,980</u>	<u>(14,084)</u>
<b>Disbursements</b>				
Current:				
Health				
Personal Services	338,995	319,672	260,633	59,039
Materials and Supplies	6,900	9,613	7,525	2,088
Contract Services	47,605	44,601	37,977	6,624
Capital Outlay	0	409	409	0
Other	1,870	21,075	21,020	55
<i>Total Disbursements</i>	<u>395,370</u>	<u>395,370</u>	<u>327,564</u>	<u>67,806</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	(32,306)	(32,306)	21,416	53,722
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	20,000	20,000
Advances Out	0	0	(20,000)	(20,000)
Transfers Out	(7,147)	(7,147)	(5,810)	1,337
<i>Total Other Financing Sources (Uses)</i>	<u>(7,147)</u>	<u>(7,147)</u>	<u>(5,810)</u>	<u>1,337</u>
<i>Net Changes in Fund Balance</i>	(39,453)	(39,453)	15,606	55,059
<i>Fund Balance Beginning of Year</i>	43,492	43,492	43,492	0
Prior Year Encumbrances Appropriated	1,816	1,816	1,816	0
<i>Fund Balance End of Year</i>	<u>\$5,855</u>	<u>\$5,855</u>	<u>\$60,914</u>	<u>\$55,059</u>

See accompanying notes to the basic financial statements



**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023*

**Note 1 - Reporting Entity**

The Crawford County General Health District (the District), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A seven-member Board of Health governs the District. Five members are appointed by the District Advisory Council and two members are appointed by the City of Bucyrus. The Board of Health appoints a health commissioner and all employees of the District.

The reporting entity is composed of the primary government. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District.

The District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services, the issuance of health-related licenses and permits, and emergency response planning concerning public health threats.

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

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

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

A. Basis of Presentation

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

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the primary government. Governmental activities generally are financed through intergovernmental receipts or other nonexchange transactions.

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

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

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023*

(Continued)

**Note 2 - Summary of Significant Accounting Policies (Continued)**

Receipts which are not classified as program receipts are presented as general receipts of the District, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financing on a cash basis or draws from the general receipts of the District.

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

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

*Women, Infants, and Children (WIC) Fund* - The Women, Infants, and Children Fund accounts for and reports federal grant monies restricted to the Women, Infants and Children program.

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

C. Basis of Accounting

The District's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the District's financial records and reported in the financial statements when cash is received rather than when earned, and disbursements are recorded when cash is paid rather than when a liability is incurred.

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

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023*

(Continued)

**Note 2 - Summary of Significant Accounting Policies (Continued)**

D. Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Board of Health may appropriate. The appropriations resolution is the County Board of Health's authorization to spend resources at the legal level of control, which has been established at the object level for all funds. Any budgetary modifications at this level may only be made by resolution of the Board of Health.

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

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

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

E. Cash and Investments

The County Treasurer is the custodian for the District's cash and investments. The County's cash and investment pool holds the District's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole are detailed in the County's Comprehensive Annual Financial Report and may be obtained from the Crawford County Auditor's Office, 112 East Mansfield Street, Bucyrus, Ohio 44820.

F. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

G. Inventory and Prepaid Items

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

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023*

(Continued)

**Note 2 - Summary of Significant Accounting Policies (Continued)**

H. Capital Assets

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

I. Interfund Receivables/Payables

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

J. Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the District's cash basis of accounting. The District has established a Reserve Balance Fund for the purpose of accumulating resources for payment of sick leave and vacation leave upon retirement, resignation, or termination of an employee.

K. Employer Contributions to Cost-Sharing Pension Plans

The District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 7 and 8, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

L. Long-Term Obligations

The District's cash basis financial statements do not report liabilities for long-term obligations. Proceeds of loans are reported as cash when received and principal and interest are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither an other financing source nor a capital outlay expenditure are reported at inception. Lease payments are reported when paid. The District did not have any long-term obligations in 2023.

M. Leases and SBITAs

Lease receivables/payables are not reflected under the District's cash basis of accounting. Lease revenue/disbursements are recognized when they are received/paid. The District did not have any leases in 2023.

For 2023, GASB Statement No. 96, Subscription-Based Technology Arrangements was effective. This GASB pronouncement had no effect on beginning net position/fund balance. Subscription assets/liabilities are not reflected under the District's cash basis of accounting. Subscription disbursements are recognized when they are paid. The District did not have any SBITAs in 2023.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023*

(Continued)

**Note 2 - Summary of Significant Accounting Policies (Continued)**

N. Net Position

Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily include activities of Help Me Grow, WIC, and other governmental. The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

The government-wide statement of net position reports \$691,033 of restricted net position. The District did not have any net position restricted by enabling legislation at December 31, 2023.

O. Fund Balance

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

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

Restricted - The restricted classification includes amounts restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or is imposed by law through constitutional provisions or enabling legislation. (Board of Health resolutions).

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

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

Assigned - Amounts in the assigned classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, assigned amounts represent intended uses established by the Board of Health or by a District official delegated that authority by resolution.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023*

(Continued)

**Note 2 - Summary of Significant Accounting Policies (Continued)**

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

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

P. Interfund Transactions

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

**Note 3 - Budgetary Basis of Accounting**

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

General Fund	\$32,890
Major Special Revenue Funds:	
Help Me Grow	11,284
Women, Infants and Children	2,029

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023*

(Continued)

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

Section 3709.28 of the Ohio Revised Code sets forth the requirements that must be followed in determining the apportionments that each township and village comprising the District must pay. In accordance with Ohio law, the County Auditor is required to apportion the aggregate appropriation of the District as fixed by the County Budget Commission, less the amounts available to the District from all sources of revenue certified by the ensuing fiscal year, including any amounts in the District fund from the previous appropriation, and after considering and allowing for funds needed to fund ongoing operations in the ensuing fiscal year. In accordance with Ohio law, the County Auditor makes all apportionments based on each entity's taxable property valuations, and the County Auditor withholds these apportionments from the property tax settlements and distributes these monies back to the District's General Fund. Subdivision settlements for 2023 totaled \$203,750 and are reported as intergovernmental receipts in the financial statements. Auburn, Bucyrus, Chatfield, Cranberry, Dallas, Holmes, Jackson, Jefferson, Liberty, Lykens, Polk, Sandusky, Texas, Tod, Vernon and Whetstone Townships, and the Villages of Chatfield, Crestline, New Washington, North Robinson, and Tiro comprise the District. The City of Bucyrus also contracts with the District for health services in accordance with Ohio law. For 2023, the amount received by the District from the City of Bucyrus for providing health services was \$226,178 and is reported in the financial statements as charges for services revenue.

**Note 5 - Cash Reserve Policy**

On December 9, 2015, the District adopted a minimum cash balance policy for the appropriate fiscal management of the District. On October 23, 2023, the District amended its minimum cash balance policy. Therefore, and in accordance with the approved policy, the District maintains a minimum cash balance of \$200,000 in the General Fund.

**Note 6 - Risk Management**

The District is exposed to various risks of property and casualty losses, and injuries to employees.

The District insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

Risk Pool Membership

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

- General liability and casualty
- Public officials' liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023*

(Continued)

**Note 6 - Risk Management (Continued)**

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31, 2022 (the latest information available):

	<u>2022</u>
Cash and Investments	\$42,310,794
Actuarial liabilities	\$15,724,479

**Note 7 - Defined Benefit Pension Plans**

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - 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 (e.g. District employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members 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 plan as per the reduced benefits adopted by SB 343 (see OPERS' Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits).



**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023*

(Continued)

**Note 7 - Defined Benefit Retirement Plans (Continued)**

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
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
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 years	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 years	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35 years
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment.

When a traditional plan benefit recipient has received benefits for twelve 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. 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.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023*

(Continued)

**Note 7 - Defined Benefit Retirement Plans (Continued)**

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 their 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.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023*

(Continued)

**Note 7 - Defined Benefit Retirement Plans (Continued)**

	<u>State and Local</u>		Public Safety	Law Enforcement
	<u>Traditional</u>	<u>Combined</u>		
<b>2023 Statutory Maximum Contribution Rates</b>				
Employer	14.0 %	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	10.0 %	**	***
<b>2023 Actual Contribution Rates</b>				
Employer:				
Pension ****	14.0 %	12.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0	2.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

\*\*\* This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

\*\*\*\* These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The District's contractually required contribution was \$164,869 for 2023.

**Note 8 - Postemployment Benefits**

Ohio Public Employees Retirement System

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

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023*

(Continued)

**Note 8 - Postemployment Benefits (Continued)**

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 groups A, B or C who qualifies for an unreduced pension, but a portion of 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.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023*

(Continued)

**Note 8 - Postemployment Benefits (Continued)**

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 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.

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 2022 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 District's contractually required contribution was \$0 for the year 2023.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023*

**Note 9 - Interfund Activity**

During 2023, the following transfers were made.

Transfers In	Transfers Out			Total
	Help Me Grow	Women, Infants and Children	Other Governmental	
General	\$8,270	\$5,810	\$5,571	\$19,551

Transfers represent the allocation of unrestricted receipts collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, or to transfer monies from funds that disburse salaries to the Reserve Balance Fund for the purpose of accumulating resources for payment of sick leave and vacation leave upon retirement, resignation, or termination of an employee. During 2023, advances were made from the General Fund to the Women, Infants and Children Fund and other governmental funds in the amounts of \$20,000 and \$120,000, respectively. Advances were also repaid to the General Fund from the Women, Infants and Children Fund and other governmental funds in the amounts of \$20,000 and \$95,000, respectively.

**Note 10 - Fund Balance**

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

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

Fund Balance	General	Help Me Grow	Women, Infants and Children	Other Governmental Funds
Restricted for:				
Camp, Manufactured Home	\$0	\$0	\$0	\$12,969
Construction and Demolition	0	0	0	87,324
Coronavirus Response	0	0	0	47,862
Emergency Preparedness	0	0	0	28,703
Healthy Eating/Active Living	0	0	0	15
Home Sewage Treatment	0	0	0	26,462
Private Sewer Operations	0	0	0	58,214
Public Immunizations	0	0	0	8,019
Public Pool Licensing	0	0	0	10,236
Solid Waste Facility Licensing	0	0	0	34,253
Women and Children	0	0	62,943	3,676
Young Child Well Being	0	310,357	0	0
Total Restricted	0	310,357	62,943	317,733

(continued)

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023  
(Continued)*

**Note 10 - Fund Balance (Continued)**

Fund Balance (Continued)	General	Help Me Grow	Women, Infants and Children	Other Governmental Funds
Committed to:				
Accumulated Leave	95,657	0	0	0
Assigned for:				
Food Service and Vending	76,034	0	0	0
Private Water System	9,675	0	0	0
Projected Budget Shortfall	420,144	0	0	0
Unpaid Obligations	32,890	0	0	0
Total Assigned	538,743	0	0	0
Unassigned	321,198	0	0	0
Total Fund Balance	\$955,598	\$310,357	\$62,943	\$317,733

**Note 11 - Contingent Liabilities**

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

**Note 12 - COVID-19**

The United States and the State of Ohio declared a state of emergency in March 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 District received COVID-19 funding. The District will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

**Crawford County General Health District  
Crawford County, Ohio  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2023**

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Pass Through Entity Identifying Number</b>	<b>Federal AL Number</b>	<b>Provided Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed through Ohio Department of Health</i>				
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	01710011WA1623	10.577		\$ 282,137
	01710011WA1724	10.577		<u>65,788</u>
<b>Total U.S. Department of Agriculture</b>				<b><u>347,925</u></b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed through Ohio Department of Health</i>				
Public Health Emergency Preparedness	01710012PH1322	93.069		38,329
Public Health Emergency Preparedness	01710012PH1423	93.069		36,485
Public Health Emergency Preparedness	01710012PH1524	93.069		<u>18,903</u>
Total Public Health Emergency Preparedness				93,717
Get Vaccinated Ohio-Public Health Initiative	01710012PH1322	93.268		3,799
Get Vaccinated Ohio-Public Health Initiative	01710012PH1423	93.268		20,505
Get Vaccinated Ohio-Public Health Initiative	01710012PH1524	93.268		<u>13,780</u>
Total Get Vaccinated Ohio				38,084
Drug Overdose Prevention	01710014DR0322	93.136		47,548
Drug Overdose Prevention	01710014DR0423	93.136		<u>59,691</u>
Total Drug Overdose Prevention				107,239
COVID-19 Enhanced Operations	01710012EO0323	93.323		20,416
COVID-19 Enhanced Operations	01710012EO0222	93.323	\$ 22,041	<u>47,133</u>
Total Covid-19				67,549
COVID 19 Vaccination	01710012CN0122	93.268	9,589	11,093
Public Health Workforce FY22	01710012WF0122	93.354	87,953	159,493
Public Health Workforce FY23	01710012WF0223	93.967		42,119
Breastfeeding in Workplace	6NU58DP006505-01-02	93.439		3,170
Breastfeeding in Workplace	6NU58DP006505-03-01	93.439		1,761
Breastfeeding in Workplace	5NU58DP006505-05-00	93.439		3,052
Breastfeeding in Workplace	5NU58DP006505-05-00	93.439		2,676
Breastfeeding in Workplace	1NU58DP007560-01-00	93.439		<u>1,331</u>
Total Breastfeeding in Workplace				11,990
Healthy Homes/Lead Prevention Grant	6B04MC40155-01-03	93.994		15,000
Healthy Eating and Active Living (HEAL) Capacity Building	6NU58DP006505-04-00	93.439		15,955
Medical Reserve Corps Capacity Building	5 HITEP 200045-02-03	93.008		<u>18,962</u>
<b>Total U.S. Department of Health and Human Services</b>			<b>119,583</b>	<b>581,201</b>
<b>U.S DEPARTMENT OF EDUCATION</b>				
<i>Passed through the Ohio Department of Development Disabilities</i>				
Special Education-Grants for Infants & Families	H181A200024	84.181		52,297
ARPA Funding	H181X210024	84.181X		<u>16,821</u>
<b>Total U.S. Department of Education</b>				<b><u>69,118</u></b>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 119,583</u></b>	<b><u>\$ 998,244</u></b>

See accompanying notes to the Schedule of Expenditures of Federal Awards



**Crawford County General Health District**

Crawford County, Ohio

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2023

**NOTE A – BASIS OF PRESENTATION**

The Schedule includes the federal award activity of the Crawford County General Health District, Crawford County, Ohio, (District) under programs of the federal government for the year ended December 31, 2023 and is prepared in accordance with the cash basis of accounting. The information on this Schedule is prepared in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE C – INDIRECT COST RATE**

CFR 200.414 allows a non-federal entity that has never received a negotiated indirect cost rate to charge a de minimis rate of 10% of modified total direct costs to indirect costs. The Academy has not elected to use the 10% de minimis indirect cost rate.

**NOTE D – SUBRECIPIENT**

The District passes certain federal awards received from the Ohio Department of Health to other governments or not-for-profit agencies (subrecipients). As Note B describes, the District reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the District has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

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

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

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 the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Crawford County General Health District, Crawford County, Ohio, (the District) as of and for the year ended December 31, 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 June 17, 2024, wherein we noted the District uses a special purpose framework other than generally 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 opinion 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.***

June 17, 2024

5510 Pearl Road Ste 102

Parma, OH 44129-2527

Phone - (216) 575-1630

Fax - (216) 436-2411

***Charles E. Harris & Associates, Inc.***

*Certified Public Accountants*

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

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

To the Board of Health:

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

We have audited the Crawford County General Health District's (the Health 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 Crawford County General Health District's major federal programs for the year ended December 31, 2023. The Health District's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

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

***Basis for Opinion on each 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 Health 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 each major federal program. Our audit does not provide a legal determination of the Health District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

The Health 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 Health 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 Health 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 Health District's compliance with the requirements of each 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 Health 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 Health 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 Health 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.

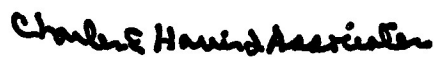
### ***Report on Internal Control Over Compliance***

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.**

June 17, 2024

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT  
CRAWFORD COUNTY**

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

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unmodified
<i>(d)(1)(ii)</i>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<i>(d)(1)(vii)</i>	<b>Major Program (list):</b>	WIC – AL# 10.577 Public Health Workforce Grant FY22 – AL# 93.354
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee under 2 CFR §200.520?</b>	No

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

None

**3. FINDINGS FOR FEDERAL AWARDS**

None

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# OHIO AUDITOR OF STATE KEITH FABER



**CRAWFORD COUNTY GENERAL HEALTH DISTRICT**

**CRAWFORD 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 7/30/2024**

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