





**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY  
DECEMBER 31, 2024**

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## INDEPENDENT AUDITOR'S REPORT

Auglaize County General Health District  
Auglaize County  
813 Defiance Street  
Wapakoneta, Ohio 45895

To the Members of the Board:

### 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 Auglaize County General Health District, Auglaize County, Ohio (the District), as of and for the year ended December 31, 2024, 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, 2024, and the respective changes in cash-basis financial position thereof and the respective budgetary comparisons for the General, Food Service, Mom's Quit for Two, and WIC 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.

### ***Emphasis of Matter***

As discussed in Note 2 to the financial statements, during 2024, the District adopted new accounting guidance in Governmental Accounting Standards Board Statement (GASB) No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*. 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 for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements.

The Schedule of Ohio Department of Health Federal Grants (the Schedule) is presented for purposes of additional analysis as required by the Ohio Department of Health and is not a required part of the financial statements.

The Schedule 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 Schedule 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 October 27, 2025, 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.

KEITH FABER  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

October 27, 2025

**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**STATEMENT OF NET POSITION - CASH BASIS  
DECEMBER 31, 2024**

	<u><b>Governmental Activities</b></u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	<u>\$472,988</u>
Total Assets	<u><u>472,988</u></u>
<b>Net Position</b>	
<b>Restricted for:</b>	
Other Purposes	346,388
Unrestricted	<u>126,600</u>
Total Net Position	<u><u>\$472,988</u></u>

See accompanying notes to the basic financial statements



GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY

STATEMENT OF ACTIVITIES - CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2024

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
<b>Governmental Activities</b>				
<b>Environmental Health:</b>				
General Environmental Health	\$1,529,084	\$461,503	\$197,384	(\$870,197)
Food	169,321	109,779		(59,542)
Pools	8,572	8,100		(472)
Water	22,441	17,827		(4,614)
Sewers	5,092	950		(4,142)
Camps/Manufactured Homes	8,317	7,070		(1,247)
<b>Community Health Services:</b>				
WIC	229,701		210,509	(19,192)
Immunizations	34,839		27,358	(7,481)
Child and Family Health Services	308		5,600	5,292
Early Intervention Services Coordination	81,856		75,042	(6,814)
<b>Health Promotion and Planning:</b>				
Public Health Emergency Preparedness	86,490		66,840	(19,650)
Total Governmental Activities	<u>2,176,021</u>	<u>605,229</u>	<u>582,733</u>	<u>(988,059)</u>
		<b>General Receipts</b>		
		Property Taxes Levied for:		
		General Health District Purposes		762,141
		Subdivisions		3,553
		Grants and Entitlements not		
		Restricted to Specific Programs		113,907
		Miscellaneous		<u>39,848</u>
		Total General Receipts		<u>919,449</u>
		Change in Net Position		(68,610)
		Net Position Beginning of Year		<u>541,598</u>
		Net Position End of Year		<u><u>\$472,988</u></u>

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2024**

	<u>General</u>	<u>Food Service</u>	<u>Mom's Quit for Two</u>	<u>WIC</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$126,600	\$144,177	\$51,140	\$5,608	\$145,463	\$472,988
Total Assets	<u>126,600</u>	<u>144,177</u>	<u>51,140</u>	<u>5,608</u>	<u>145,463</u>	<u>472,988</u>
<b>Fund Balances:</b>						
Restricted		144,177	51,140	5,608	145,463	346,388
Committed	22,071					22,071
Assigned	5,243					5,243
Unassigned	99,286					99,286
Total Fund Balances	<u>\$126,600</u>	<u>\$144,177</u>	<u>\$51,140</u>	<u>\$5,608</u>	<u>\$145,463</u>	<u>\$472,988</u>

See accompanying notes to the basic financial statements

GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	General	Food Service	Mom's Quit for Two	WIC	(Formerly Major) Public Health Emergency Preparedness	Other Governmental Funds	Total Governmental Funds
<b>Receipts:</b>							
Intergovernmental Revenue	\$182,718		\$5,600	\$210,509	\$0	\$297,813	\$696,640
Property Taxes	762,141						762,141
Subdivisions	3,553						3,553
Licenses and Permits	24,886	\$109,779				32,997	167,662
Fees	435,187					950	436,137
Contract Services	1,429						1,429
Other Receipts	36,997	1,986	2	337		527	39,849
<b>Total Receipts</b>	<b>1,446,911</b>	<b>111,765</b>	<b>5,602</b>	<b>210,846</b>	<b>0</b>	<b>332,287</b>	<b>2,107,411</b>
<b>Disbursements:</b>							
<b>Current:</b>							
<b>Environmental Health:</b>							
General Environmental Health	1,398,650					130,434	1,529,084
Food	192	169,129					169,321
Pools						8,572	8,572
Water						22,441	22,441
Sewers						5,092	5,092
Camps/Manufactured Home Parks						8,317	8,317
<b>Community Health Services:</b>							
WIC				229,701			229,701
Immunizations						34,839	34,839
Child and Family Health Services			308				308
Early Intervention Service Coordination						81,856	81,856
<b>Health Promotion and Planning:</b>							
Public Health Emergency Preparedness						86,490	86,490
<b>Total Disbursements</b>	<b>1,398,842</b>	<b>169,129</b>	<b>308</b>	<b>229,701</b>	<b>0</b>	<b>378,041</b>	<b>2,176,021</b>
Excess of Receipts Over/(Under) Disbursements	48,069	(57,364)	5,294	(18,855)	0	(45,754)	(68,610)
<b>Other Financing Sources (Uses):</b>							
Advance In	47,748			26,793		22,705	97,246
Advance Out	(49,498)			(3,915)		(43,833)	(97,246)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,750)</b>	<b>0</b>	<b>0</b>	<b>22,878</b>	<b>0</b>	<b>(21,128)</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>46,319</b>	<b>(57,364)</b>	<b>5,294</b>	<b>4,023</b>	<b>0</b>	<b>(66,882)</b>	<b>(68,610)</b>
<b>Fund Balances Beginning of Year</b>							
As Previously Reported	80,281	201,541			60,445	199,331	541,598
Adjustment - changes from nonmajor fund to major fund			45,846	1,585		(47,431)	0
Adjustment - change from major fund to nonmajor fund					(60,445)	60,445	0
<b>Adjusted Fund Balance Beginning of Year</b>	<b>80,281</b>	<b>201,541</b>	<b>45,846</b>	<b>1,585</b>		<b>212,345</b>	<b>541,598</b>
<b>Fund Balances End of Year</b>	<b>\$126,600</b>	<b>\$144,177</b>	<b>\$51,140</b>	<b>\$5,608</b>	<b>\$0</b>	<b>\$145,463</b>	<b>\$472,988</b>

See accompanying notes to the basic financial statements.

**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGET BASIS  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Receipts:</b>				
Property and Other Local Taxes	\$714,051	\$714,051	\$765,694	\$51,643
Intergovernmental	360,850	360,850	182,718	(178,132)
Fines, Licenses and Permits	48,000	48,000	24,886	(23,114)
Fees	618,000	618,000	435,187	(182,813)
Contract Services	3,500	3,500	1,429	(2,071)
Miscellaneous	35,000	35,000	13,533	(21,467)
Total Receipts	<u>1,779,401</u>	<u>1,779,401</u>	<u>1,423,447</u>	<u>(355,954)</u>
<b>Disbursements:</b>				
<b>Current:</b>				
<b>Environmental Health:</b>				
General Environmental Health	1,845,330	1,845,330	1,435,469	409,861
Food	0	0	192	(192)
Total Disbursements	<u>1,845,330</u>	<u>1,845,330</u>	<u>1,435,661</u>	<u>409,669</u>
Excess of Receipts Over (Under) Disbursements	<u>(65,929)</u>	<u>(65,929)</u>	<u>(12,214)</u>	<u>53,715</u>
<b>Other Financing Sources (Uses):</b>				
Advance In	60,000	60,000	47,748	(12,252)
Advance Out	(60,000)	(60,000)	(49,498)	10,502
Other Financing Sources	73,000	73,000	48,925	(24,075)
Total Other Financing Sources (Uses)	<u>73,000</u>	<u>73,000</u>	<u>47,175</u>	<u>(25,825)</u>
Net Change in Fund Balance	7,071	7,071	34,961	27,890
Prior Year Encumbrances Appropriated	982	982	982	0
Fund Balance Beginning of Year	<u>55,578</u>	<u>55,578</u>	<u>55,578</u>	<u>0</u>
Fund Balance End of Year	<u>\$63,631</u>	<u>\$63,631</u>	<u>\$91,521</u>	<u>\$27,890</u>

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGET BASIS  
FOOD SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Receipts:</b>				
Licenses	\$120,000	\$120,000	\$109,779	(\$10,221)
Miscellaneous	4,000	4,000	1,986	(2,014)
Total Receipts	<u>124,000</u>	<u>124,000</u>	<u>111,765</u>	<u>(12,235)</u>
<b>Disbursements:</b>				
<b>Current:</b>				
<b>Environmental Health:</b>				
Food	<u>110,933</u>	<u>322,343</u>	<u>169,129</u>	<u>153,214</u>
Total Disbursements	<u>110,933</u>	<u>322,343</u>	<u>169,129</u>	<u>153,214</u>
Net Change in Fund Balance	13,067	(198,343)	(57,364)	140,979
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance Beginning of Year	<u>201,541</u>	<u>201,541</u>	<u>201,541</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$214,608</u></u>	<u><u>\$3,198</u></u>	<u><u>\$144,177</u></u>	<u><u>\$140,979</u></u>

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGET BASIS  
MOM'S QUIT FOR TWO FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Receipts:</b>				
Intergovernmental	\$10,000	\$10,000	\$5,600	(\$4,400)
Miscellaneous	0	0	2	2
Total Receipts	<u>10,000</u>	<u>10,000</u>	<u>5,602</u>	<u>(4,398)</u>
<b>Disbursements:</b>				
<b>Current:</b>				
<b>Community Health Services:</b>				
Child and Family Health Services	<u>9,411</u>	<u>9,411</u>	<u>308</u>	<u>9,103</u>
Total Disbursements	<u>9,411</u>	<u>9,411</u>	<u>308</u>	<u>9,103</u>
Net Change in Fund Balance	589	589	5,294	4,705
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balance Beginning of Year	<u>45,846</u>	<u>45,846</u>	<u>45,846</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$46,435</u></u>	<u><u>\$46,435</u></u>	<u><u>\$51,140</u></u>	<u><u>\$4,705</u></u>

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGET BASIS  
WIC FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Receipts:</b>				
Intergovernmental	\$235,471	\$235,471	\$210,509	(\$24,962)
Miscellaneous	350	350	337	(13)
Total Receipts	<u>235,821</u>	<u>235,821</u>	<u>210,846</u>	<u>(24,975)</u>
<b>Disbursements:</b>				
<b>Current:</b>				
<b>Environmental Health:</b>				
WIC	<u>235,961</u>	<u>237,406</u>	<u>229,735</u>	<u>7,671</u>
Total Disbursements	<u>235,961</u>	<u>237,406</u>	<u>229,735</u>	<u>7,671</u>
Excess of Receipts Over (Under) Disbursements	<u>(140)</u>	<u>(1,585)</u>	<u>(18,889)</u>	<u>(17,304)</u>
<b>Other Financing Sources (Uses):</b>				
Advance In	0	0	26,793	26,793
Advance Out	<u>0</u>	<u>0</u>	<u>(3,915)</u>	<u>(3,915)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>22,878</u>	<u>22,878</u>
Net Change in Fund Balance	(140)	(1,585)	3,989	5,574
Prior Year Encumbrances Appropriated	140	140	140	0
Fund Balance Beginning of Year	<u>1,445</u>	<u>1,445</u>	<u>1,445</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,445</u></u>	<u><u>\$0</u></u>	<u><u>\$5,574</u></u>	<u><u>\$5,574</u></u>

See accompanying notes to the basic financial statements

**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**1. REPORTING ENTITY**

The Auglaize 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 five-member Board of Health appointed by the District Advisory Council governs the District. The Board appoints a health commissioner and all employees of the District.

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure the financial statements of the District are not misleading. The District reports no component units or other organizations.

The District participates in a public entity risk pool. Note 6 to the financial statements provides additional information for this entity.

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

**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.

**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 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, which include a statement of net position and a statement of activities and fund financial statements which provide a more detailed level of financial information.

**1. 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 District. Governmental activities are generally financed through taxes, intergovernmental receipts, or other non-exchange transactions. The District has no business-type activities.

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.



**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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. 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.

**2. 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. Non-major 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.

**1. Governmental Funds**

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

**General Fund** – The general fund accounts for and reports all financial resources not 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.

**Food Service Fund** – The Food Service Fund is a fee based program. The program receives license fees from food and retail food service operations that are licensed by the District. License fees are also collected for mobile and temporary food services and vending machines serving perishable items. Expenses are in the form of staff hours, fringes and state remittance fees.

**Mom's Quit for Two Fund** – The Mom's Quit for Two Fund is a grant program. The goal is to reduce smoking among Ohio women before, during, and after pregnancy and to reduce exposure to secondhand smoke to the baby and others within the household.

**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 and report grants and other resources whose use is restricted, committed or assigned to a particular purpose.

**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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.

**D. Budgetary Process**

All funds are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Board of Health may appropriate. The appropriations resolution 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 District uses the object level within each fund and function as its legal level of control.

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

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

The amounts reported as the original budgeted amounts on the budgetary statement reflects 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 resolution 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.

**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

A budget versus actual statement for the General, Food Service, Mom's Quit for Two and the WIC Funds are presented as part of the basic financial statements.

**E. Cash and Investments**

The County Treasurer is 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 may be obtained from the Auglaize County Auditor's office, 209 S Blackhoof St, Wapakoneta, Ohio 45895, or 419-739-6705.

**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. The District did not have restricted assets.

**G. Inventory and Prepaid Items**

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

**H. Capital Assets**

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

**I. Inter-fund 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**

The District's employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave.

**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).

**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**L. Long-Term Obligations**

The District's cash basis financial statements do not report liabilities for long-term obligations. Since recording a capital asset (including the intangible right to use) when entering into a lease, SBITA or financed purchase transaction is not the result of a cash transaction, neither an other financing source nor a capital outlay expenditure is reported at inception. Lease payments, SBITA payments, and financed purchase payments are reported when paid.

**M. Leases and SBITAs**

The District is the lessee (as defined by GASB 87) in leases related to a building and office equipment under a non-cancelable lease. Lease payable is not reflected under the District's cash basis of accounting. Lease disbursements are recognized when they are paid.

**N. Net Position**

Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes include resources restricted for the various programs of the District. There was no net position restricted by enabling legislation at December 31, 2024.

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.

**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 the governmental funds. The classifications are as follows:

**Non-Spendable** – The non-spendable fund balance category 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" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

**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 a 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) 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. Committed fund balance in the General Fund represents money held for severance payments.

**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Assigned** - Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In 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 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, unassigned classification is used only to report a deficit balance.

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

**P. Inter-fund Transactions**

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchasing funds. Subsidies from one fund to another without requirement for repayment are reported as inter-fund transfers. Governmental funds report inter-fund transfers as other financing sources/uses. The statements do not report repayments from funds responsible for particular disbursements to the funds initially paying the costs.

**Q. New Accounting Pronouncements**

For 2024, GASB Statement No 100, Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62, and GASB Statement No 101, Compensated Absences, were implemented. GASB 101 had no effect on beginning net position/fund balance as unpaid leave is not reflected as a liability under the District's cash basis of accounting.

The implementation of GASB 100 resulted in changes to the District's 2024 financial statements. The financial statements reflect the movement of the Public Health Emergency Preparedness Fund to a nonmajor fund, from major fund as previously reported. Additionally, the financial statements reflect the movement of the Mom's Quit for Two Fund and the WIC Fund to major funds, from nonmajor funds as previously reported.

**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 Statements of Receipts, Disbursements and Change in Fund Balance – Budget and Actual – Budget Basis presented for the General Fund, the Food Service Fund, the Mom's Quit for Two Fund, and the WIC Fund are 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 that outstanding year end encumbrances are treated as expenditures (budget basis) rather than as an assignment of fund balance (cash basis). The encumbrances outstanding at year end (budget basis) amounted to:

**GENERAL HEALTH DISTRICT  
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**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**3. BUDGETARY BASIS OF ACCOUNTING (Continued)**

General Fund	\$5,243
Food Service Fund	\$0
Mom's Quit for Two Fund	\$0
WIC Fund	\$34

The General Fund disbursements had an additional reconciling factor of \$31,576 as a result of an adjustment that was made on the cash basis to reduce Other Financing Sources in order to more appropriately report them as reductions of expenditures against general environmental health and to also account for flexible spending activity in the General Fund.

**4. TAXES**

**A. PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility property located in the District. Taxes collected on real property (other than public utility property) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date.

Assessed values are established by the Tax Commissioner at 35 percent of appraised market value. All property is required to be revalued every six years. The last triennial update was completed in tax year 2020 (Calendar year 2021). The last revaluation update was completed in tax year 2023 (calendar year 2024). Real property taxes are payable annually or semiannually. The first payment is due February 15, with the remainder payable by July 15.

Property tax revenues received in 2024 represents the collection of 2023 taxes for real and public utility property taxes. Real and public utility real and tangible personal property taxes received in 2024 became a lien on December 31, 2023, were levied after October 1, 2023, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

Public utility real taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date.

Certain public utility tangible personal property currently is assessed at one hundred percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

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

The full tax rate for all the District operations for the year ended December 31, 2024, was \$1.00 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2024 property tax receipts were based are as follows:

Real Property	\$1,541,866,950
Public Utility Personal Property	<u>72,771,860</u>
Total Assessed Values	<u>\$1,614,638,810</u>

**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**4. TAXES (Continued)**

**B. TAX ABATEMENTS**

The District is subject to tax abatements granted by (1) a Community Reinvestment Area-Tax Exemption Program created by the City of Wapakoneta, the City of St. Marys, the Village of New Bremen and the Village of New Knoxville, (2) a Tax Incentive Review Council created by the City of St Marys and the Village of New Bremen, and (3) an Enterprise Zone Agreement created by the Village of Minster and German Twp.

The Community Reinvestment Area-Tax Exemption Program allows taxes to be abated on a new or improvements to, a tax payer's home. The terms range from five to fifteen years, with a seventy five to one hundred percent tax abatement.

The Tax Incentive Review Council allows taxes to be abated for the development of real property and the acquisition of personal property located in the area designated as an Enterprise Zone to create new jobs.

The Enterprise Zone Agreement provides real and personal property tax exemptions to businesses making investments in the area.

The gross amount of taxes abated during 2024 (tax collection) was \$459,295 for the County, the District's portion is \$34,677

**5. OUTSTANDING INTER-FUND ADVANCES**

The advances outstanding due to the General Fund at year end are as follows:

CHA Project Fund	\$4,354
Immunization Fund	\$20,734
WIC Fund	\$22,878
Workforce Development Fund	\$2,146
COVID 19 Enhanced Operations Fund	\$7,741

Inter-fund advances were made as a short-term loan to funds that needed operating money while grant funding or other revenue is expected to be received. The outstanding inter-fund loans are expected to be repaid within one year.

**6. RISK MANAGEMENT**

**A. Risk Pool Membership**

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

The District insures against injuries to employees through the County Commissioner Association of Ohio Worker's Compensation Group Rating Plan. (See Note 6.B)

**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**6. RISK MANAGEMENT (Continued)**

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

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

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31, 2024:

Cash and investments	\$48,150,572
Actuarial liabilities	\$22,652,556

**B. County Commissioner Association of Ohio Workers' Compensation Group Retro Rating Plan**

For 2024, the District, through Auglaize County as their fiscal agent, participated in the County Commissioners Association of Ohio Workers' Compensation Group Retro Rating Plan ("the GRP"), an insurance purchasing pool. The intent of the GRP is to achieve a reduced premium for the District by virtue of its grouping with other participants in the GRP.

The workers' compensation experience of the participants is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than the individual rate. The GRP then calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from, or pays rate equalization rebates to the various participants. Participation in the plan is limited to counties that can meet the Plans' selection criteria.

**C. Employee Medical Benefits**

The District participated in a health insurance plan through Anthem Blue Cross/Blue Shield for all employees. This is a fully insured plan which includes health, vision, and prescription benefits. In addition, the District has established a "Flexible Spending Account" to supplement the services provided under the health insurance plan. The plan is funded solely through voluntary employee payroll deductions, and employees file their own claims. This plan is administered by Wage Works.

The plan account activity was:

	<b>Beginning Of the Year</b>	<b>Deposits</b>	<b>Claims Paid</b>	<b>Balance at Year End</b>
2024	\$23,721	\$24,172	(\$18,057)	\$29,836
2023	\$28,055	\$18,673	(\$23,007)	\$23,721



**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**7. DEFINED BENEFIT PENSION PLANS**

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

The District participates 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 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. While members (e.g. District employees) may elect the member-directed 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 OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

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

<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 yrs of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 yrs of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 yrs of service credit or Age 62 with 5 yrs service credit
<b>Formula:</b> 2.2% of FAS multiplied by yrs of service for the first 30 yrs & 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by yrs of service for the first 30 yrs & 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by yrs of service for the first 35 yrs & 2.5% for service years in excess of 35

Traditional plan state and local 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 at retirement.

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.

**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**7. DEFINED BENEFIT PENSION PLANS (Continued)**

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 member's original base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, the 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.

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 for losses resulting from the member's investment selections. 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 consist 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 per 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:

	<u><b>Traditional</b></u>
<b>2024 Statutory Maximum Contribution Rates</b>	
Employer	14.0%
Employee	10.0%
<b>2024 Actual Contribution Rates</b>	
Employer:	
Pension	14.0%
Post-employment Health Care Benefits	0
	<u>14.0%</u>
Employee	<u>10.0%</u>

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The District's contractually required contribution was \$156,707 for year 2024.

**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**8. POSTEMPLOYMENT BENEFITS**

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. 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. 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 and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

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 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:

**Age 65 or older Retirees** Minimum of 20 years of qualifying service credit.

**Age 60 to 64 Retirees** Based on the following age-and-service criteria:

**Group A** 30 years of total service with at least 20 years of qualified health care service credit;

**Group B** 31 years of total service credit with at least 20 years of qualified health care service credit

**Group C** 32 years of service credit with at least 20 years of qualified health care service credit.

**Age 59 or younger** Based on the following age-and-service criteria:

**Group A** 30 years of qualified health care service credit;

**Group B** 32 years of qualified health care service credit at any age or 31 years of qualified health care service credit and at least age 52;

**Group C** 32 years of qualified health care service credit and at least age 55.

**GENERAL HEALTH DISTRICT  
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**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**8. POSTEMPLOYMENT BENEFITS (Continued)**

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, as summarized in the following table:

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
<b>Age and Service Requirements December 1, 2014 or Prior</b>	<b>Age and Service Requirements December 1, 2014 or Prior</b>	<b>Age and Service Requirements December 1, 2014 or Prior</b>
Any Age with 10 years of service credit January 1, 2015 through December 31, 2021	Any Age with 10 years of service credit January 1, 2015 through December 31, 2021	Any Age with 10 years of service credit January 1, 2015 through December 31, 2021
Age 60 with 20 years of service credit or Any age with 30 years of service credit	Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age with 32 years of service credit	Age 55 with 32 years of service credit or Age 60 with 20 years of service credit

See the Age and Service Retirement section of the OPERS ACFR for a description of Groups A, B and C.

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.

The base allowance is determined by OPERS and is currently \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance for both non-Medicare and Medicare retirees.

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 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.

**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**8. POSTEMPLOYMENT BENEFITS (Continued)**

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the RMA over 15 years at a rate of 10 percent each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20 percent per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

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 OH 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 the OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, 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 2024 local employers contributed at a rate of 14.0 percent of earnable salary. 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 2024, OPERS did not allocate any employer contributions to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was two percent allocation to the health care for the Combined Plan which has continued through 2024. 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 2024 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

**9. FUND BALANCES**

Fund balance is classified as non-spendable, 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 the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**9. FUND BALANCES (Continued)**

<b>Fund Balances</b>	<b>General Fund</b>	<b>Food Service Fund</b>	<b>Mom's Quit for two</b>	<b>WIC</b>	<b>Other Governmental Funds</b>	<b>Total</b>
<b>Restricted for</b>						
General Env Hlth					758	758
Pools					361	361
Water					1,848	1,848
Emergency Preparedness					43,413	43,413
Food		\$144,177				144,177
Trailer Parks					5,290	5,290
WIC Donations					237	237
Mom's Quit for 2			\$51,140			51,140
WIC				\$5,608		5,608
Immunizations					3,005	3,005
Sewers					6,295	6,295
Home Visiting					14,432	14,432
COVID19 Contract Tracing					430	430
COVID19 Response					8,869	8,869
COVID 19 Enhanced Operations					1,975	1,975
COVID19 Vaccine Equity					3,071	3,071
COVID19 Vaccine Needs					11,845	11,845
COVID19 Vaccination					317	317
Naccho MRC Rise					17,180	17,180
Naccho Infrastructure Rise					26,137	26,137
<b>Total Restricted</b>		<b>144,177</b>	<b>51,140</b>	<b>5,608</b>	<b>145,463</b>	<b>346,388</b>
<b>Committed to</b>						
Sick/Vacation Leave Payout	\$22,071					22,071
<b>Assigned</b>						
Encumbrances	5,243					5,243
<b>Unassigned (deficits)</b>						
General	99,286					99,286
<b>Total Fund Balances</b>	<b>\$126,600</b>	<b>\$144,177</b>	<b>\$51,140</b>	<b>\$5,608</b>	<b>\$145,463</b>	<b>\$472,988</b>

**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**10. LEASE**

The District is a party to a five year lease, with an extension of another five years, for rental of office space. This lease was effective August 1, 2019, and terminates July 31, 2029. This lease requires the District to remit monthly payments of \$6,500 the first day of each month.

**11. CONTINGENT LIABILITIES**

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

**12. SUBSEQUENT EVENT**

On December 3, 2024 the District requested from the County Auditor a Certificate of Estimated Property Tax Revenue for a .85 mill replacement levy (decrease), for maintenance of health programs to be put on the May 6, 2025 election ballot. This levy was approved by voters in the May 6, 2025 election. The levy is expected to bring in approximately \$1,383,000 in revenue each year.

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**GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**SCHEDULE OF OHIO DEPARTMENT OF HEALTH FEDERAL GRANTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

<b>FEDERAL GRANTOR Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal Assistance Listing Number</b>	<b>Disbursements</b>
<b>U.S. Department of Agriculture (Passed Through Ohio Department of Health)</b>			
WIC Special Supplemental Nutrition Program For Women, Infants, and Children	00610011WA1825 00610011WA1724	10.557	\$72,195 157,506 <u>229,701</u>
<b>U.S. Department of Health and Human Services (Passed Through Ohio Department of Health)</b>			
Immunization Cooperative Agreements	00610012GV0624 00610012GV0725 00610012VE0121	93.268	21,928 12,911 31,890 <u>66,729</u>
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	6NU38OT0003060306	93.421	2,510
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	00610012WF0122 00610012WF0223	93.354	35,276 23,537 <u>58,813</u>
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	00610012EO0323	93.323	35,609
Public Health Emergency Preparedness	00610012PH1524 00610012PH1423	93.069	43,624 40,355 <u>83,979</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>247,640</u>
<b>U.S. Department of the Treasury (Passed Through Ohio Department of Health)</b>			
COVID-19 Coronavirus Relief Fund	00610012CO0121	21.019	<u>4,122</u>
<b>Total U.S. Department of the Treasury</b>			<u>4,122</u>
<b>Total Ohio Department of Health Federal Grants Disbursements</b>			<u><u>\$481,463</u></u>

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# OHIO AUDITOR OF STATE KEITH FABER



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

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

Auglaize County General Health District  
Auglaize County  
813 Defiance Street  
Wapakoneta, Ohio 45895

To the Members of the Board:

We have audited, in accordance with the 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 (*Government Auditing Standards*), the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Auglaize County General Health District, Auglaize County, Ohio (the District) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 27, 2025, wherein we noted the District uses a special purpose framework other than generally accepted accounting principles. We also noted the District adopted new accounting guidance in Governmental Accounting Standards Board Statement (GASB) No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*.

### ***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 purpose 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2024-001 that we consider to be a material weakness.


***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.

KEITH FABER  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

October 27, 2025

**AUGLAIZE COUNTY GENERAL HEALTH DISTRICT  
AUGLAIZE COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2024**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
--

**FINDING NUMBER 2024-001**

**Material Weakness - Financial Statement Errors**

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

The following financial statement errors were identified and required adjustment to the District's financial statements:

- Public Health Emergency Preparedness Fund - Intergovernmental receipts were overstated by \$66,840.
- Public Health Emergency Preparedness Fund - Other receipts were overstated by \$107.
- Public Health Emergency Preparedness Fund - Public Health Emergency Preparedness disbursements were overstated by \$83,979.
- Public Health Emergency Preparedness Fund - Fund Balance at End of Year was overstated by \$43,413.
- Other Governmental Funds - Intergovernmental receipts were understated by \$66,840.
- Other Governmental Funds - Other receipts were understated by \$107.
- Other Governmental Funds - Public Health Emergency Preparedness disbursements were understated by \$83,979.
- Other Governmental Funds - Fund Balance at End of Year was understated by \$43,413.

Each of the adjustments described above were related to the incorrect implementation of Governmental Accounting Standards Board (GASB) Statement 100 as information related to the Public Health Emergency Preparedness Fund was incorrectly reported on the statement of receipts, disbursements and changes in fund balances as if it was a major fund. The related balances were also reported incorrectly on the District's statement of assets and fund balances.

These errors were caused by the District's lack of understanding related to GASB Statement 100. Failure to properly report financial activity in accordance with applicable accounting standards could lead to material financial statement errors and misleading financial statement information.

The District should establish and implement procedures to verify that all financial activity is properly reported in accordance with all applicable accounting standards on the annual financial statements.

**Officials' Response: We did not receive a response from Officials to this finding.**

# OHIO AUDITOR OF STATE KEITH FABER



**AUGLAIZE COUNTY GENERAL HEALTH DISTRICT**

**AUGLAIZE 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 11/13/2025**

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)