

**WASHINGTON COUNTY GENERAL HEALTH DISTRICT  
WASHINGTON COUNTY**

**SINGLE AUDIT**

**For the Year Ended December 31, 2024**







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

Board of Health  
Washington County General Health District  
342 Muskingum Drive  
Marietta, Ohio 45750

We have reviewed the *Independent Auditor's Report* of the Washington County General Health District, Washington County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2024 through December 31, 2024. 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 Washington County General Health District is responsible for compliance with these laws and regulations.

KEITH FABER  
Ohio Auditor of State

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

February 04, 2026

**This page intentionally left blank.**

**WASHINGTON COUNTY GENERAL HEALTH DISTRICT  
WASHINGTON COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Auditor's Report .....	1
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances (Regulatory Cash Basis) - All Governmental Fund Types - For the Year Ended December 31, 2024 .....	4
Statement of Additions, Deductions and Change in Fund Balance (Regulatory Cash Basis) – Fiduciary Fund Type - For the Year Ended December 31, 2024 .....	6
Notes to the Financial Statements - 2024 .....	7
Schedule of Expenditures of Federal Awards (Prepared by Management) .....	13
Notes to the Schedule of Expenditures of Federal Awards (Prepared by Management) .....	14
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	16
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the <i>Uniform Guidance</i> .....	18
Schedule of Findings .....	21

**This page intentionally left blank.**

**INDEPENDENT AUDITOR'S REPORT**

Washington County General Health District  
Washington County  
342 Muskingum Drive  
Marietta, OH 45750

To the Board of Health:

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

***Unmodified and Adverse Opinions***

We have audited the financial statements of the Washington County General Health District, Washington County, Ohio (the District), which comprise the cash balances, receipts and disbursements for each governmental and fiduciary fund type as of and for the year ended December 31, 2024, and the related notes to the financial statements.

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental and fiduciary fund type as of and for the year ended December 31, 2024, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of December 31, 2024, or the changes in financial position thereof for the year then ended.

***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.

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

As described in Note 2 of the financial statements, the financial statements are prepared by District on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. 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 opinion. 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. The Schedule of Expenditures of Federal Awards (Schedule) as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statements.

The Schedule is the responsibility of management and derives from and relates directly to the underlying accounting and other records used to prepare the financial statements. We subjected this Schedule to the auditing procedures we applied to the financial statements. We also applied certain additional procedures, including comparing and reconciling the Schedule directly to the underlying accounting and other records used to prepare the financial statements or to the 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 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 August 28, 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.



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

August 28, 2025

**WASHINGTON COUNTY GENERAL HEALTH DISTRICT  
WASHINGTON COUNTY  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
<b>Cash Receipts:</b>				
Charges for Services:				
Vital Statistics	\$ 65,275	\$ -	\$ -	\$ 65,275
Dental Sealant	-	31,886	-	31,886
Environmental	6,451	55,841	-	62,292
Nursing Services	-	109,040	-	109,040
Fines, Licenses and Permits	390	184,777	-	185,167
Intergovernmental:				
Apportionments	274,010	-	-	274,010
Grants:				
Creating Healthy Communities	-	102,811	-	102,811
Dental Sealant	-	32,351	-	32,351
Falls Prevention	-	110,000	-	110,000
Public Health Emergency Preparedness	-	121,523	-	121,523
Tobacco Prevention & Cessation	-	121,550	-	121,550
COVID19 Related	-	559,943	-	559,943
Get Vaccinated	-	27,212	-	27,212
Other:				
MAC	14,433	29,165	-	43,598
CMH	-	19,758	-	19,758
Charmed Contract	-	18,480	-	18,480
State Subsidy	25,669	-	-	25,669
Donations	-	10,015	-	10,015
Payments (WPCLF)	-	3,068	-	3,068
Mileage Reimbursement for Co. Vehicle Use/Indirect Costs	9,438	2,901	9,271	21,610
Miscellaneous	3,256	-	-	3,256
<b>Total Cash Receipts</b>	<b>\$ 398,922</b>	<b>\$ 1,540,321</b>	<b>\$ 9,271</b>	<b>\$ 1,948,514</b>

(Continued)

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

**WASHINGTON COUNTY GENERAL HEALTH DISTRICT  
WASHINGTON COUNTY  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS) - (Continued)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
<b>Cash Disbursements</b>				
Health:				
Accreditation	\$ 6,138	\$ -	\$ -	\$ 6,138
Vital Statistics	39,563	-	-	39,563
Remittance	33,818	-	-	33,818
General Administration	171,523	-	-	171,523
Nursing				
Immunizations	-	87,888	-	87,888
CMH	-	48,742	-	48,742
C-Harmed	-	6,847	-	6,847
Infectious Disease	-	1,030	-	1,030
Other Nursing	-	7,116	-	7,116
Environmental				
Swimming Pool	455	4,987	-	5,442
Food Service	-	71,109	-	71,109
Private Water Systems	988	16,669	-	17,657
Rabies Prevention	44	1,661	-	1,705
Commercial Plumbing	-	61,427	-	61,427
Home Sewage Treatment	-	145,596	-	145,596
Tattoo/Body Art	12	1,034	-	1,046
Recreational Park/Camps	5	8,712	-	8,717
Other Environmental (Nuisance, Consults, etc.)	36,334	-	-	36,334
Grants				
Creating Healthy Communities	87	97,168	-	97,255
Dental Sealant	-	66,301	-	66,301
Public Health Emergency Preparedness	-	121,460	-	121,460
Tobacco Prevention & Cessation	-	109,743	-	109,743
Get Vaccinated	-	29,938	-	29,938
COVID19 Related	34	352,181	-	352,215
Safe Communities	-	3,145	-	3,145
Falls Prevention	-	110,597	-	110,597
Debt Service				
Principal Retirement	-	98,265	-	98,265
<b>Total Cash Disbursements</b>	<b>289,001</b>	<b>1,451,616</b>	<b>-</b>	<b>1,740,617</b>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<b>109,921</b>	<b>88,705</b>	<b>9,271</b>	<b>207,897</b>
<b>Other Financing Receipts (Disbursements)</b>				
Sale of Capital Assets	-	-	1,251	1,251
Proceeds of Debt	-	98,265	-	98,265
Advances In	160,000	15,000	-	175,000
Advances Out	(15,000)	(160,000)	-	(175,000)
<b>Total Other Financing Receipts (Disbursements)</b>	<b>145,000</b>	<b>(46,735)</b>	<b>1,251</b>	<b>98,265</b>
<b>Excess of Cash Receipts and Other Financing Receipts Under Cash Disbursements and Other Financing Disbursements</b>	<b>254,921</b>	<b>41,970</b>	<b>10,522</b>	<b>307,413</b>
<b>Fund Cash Balances, January 1</b>	<b>67,601</b>	<b>778,878</b>	<b>13,207</b>	<b>859,686</b>
<b>Fund Cash Balances, December 31</b>	<b>\$ 322,522</b>	<b>\$ 820,848</b>	<b>\$ 23,729</b>	<b>\$ 1,167,099</b>

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

WASHINGTON COUNTY GENERAL HEALTH DISTRICT  
WASHINGTON COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND  
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Custodial</u>
<b>Additions:</b>	
Escrow Payments (WPCLF)	<u>\$ 2,608</u>
<i>Total Additions</i>	2,608
<b>Deductions:</b>	
Home Sewage Treatment	<u>4,483</u>
<i>Total Deductions</i>	<u>4,483</u>
<i>Net Change in Fund Balances</i>	<u>(1,875)</u>
 <i>Fund Cash Balances, January 1</i>	 <u>2,031</u>
<b><i>Fund Cash Balances, December 31</i></b>	<b><u><u>\$ 156</u></u></b>

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

**Washington County General Health District**  
*Washington County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

---

**Note 1 – Reporting Entity**

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

***Public Entity Risk Pool***

The District participates in the Public Entities Pool of Ohio (PEP), a public entity risk pool. Note 7 to the financial statements provides additional information for this entity.

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

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

***Basis of Presentation***

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

***Fund Accounting***

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

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

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

***Public Health Nursing Fund*** This fund receives fees for providing immunizations; School Nurse services; BCMH service coordination; PAX programs in the schools; C-Harm-ed program.

***Food Service Fund*** This fund receives licenses, plan review fees, and late fees for Food Service and Retail Food Establishments.

***Sewage Fund*** This fund receives fees for home sewage disposal system inspections, system designs, installation permits and operation licenses; commercial plumbing plan reviews and permits.

The following significant funds were designated for COVID-related grant funding.

***Get Vaccinated Fund*** This fund was reactivated to track the Vaccine Needs Assessment and Vaccine Equity deliverable-based grant funding received from the Ohio Department of Health.

***Enhanced Operations Fund*** This fund was established to keep track of the Enhanced COVID-Response grant funding received from the Ohio Department of Health.

**Washington County General Health District**  
*Washington County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

---

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

**Workforce Development Fund** This fund was established to track the funding for the Federal Public Health Workforce Development Grant.

**Capital Projects Funds** These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The District had the following significant capital projects fund:

**Capital Improvement Fund** The District established a capital improvement fund in 2017 for the purpose of setting aside part of the fleet vehicle use charges to purchase a vehicle. The first funds to be deposited were for the November 2017 fleet use reimbursements. The first purchase was made in 2022.

**Custodial Funds** Custodial funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the District's own programs.

**WPCLF Escrow Fund** The District's custodial fund was established by Resolution 2016-004 and is for the benefit of recipients of the Water Pollution Control Loan Fund contract. The required match funds are collected from eligible applicants and held in escrow to pay the contractor completing the work. Any unused funds are required to be returned to the recipient. Monies collected into this fund do not belong to the District, nor can they be used for any District program.

***Basis of Accounting***

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

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

***Budgetary Process***

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

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

**Washington County General Health District**  
*Washington County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

---

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

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

**Encumbrances** The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2024 budgetary activity appears in Note 3.

**Capital Assets**

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

**Accumulated Leave**

District employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**Fund Balance**

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

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

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

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

***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

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

**Washington County General Health District**  
*Washington County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

---

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

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. For regulatory purposes, limited disclosure related to fund balance is included in Note 11.

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2024, follows:

2024 Budgeted vs. Actual Receipts			
Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$ 561,144	\$ 398,922	\$ (162,222)
Special Revenue	1,685,662	1,638,586	(47,076)
Capital Projects	10,000	10,522	522

2024 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation	Budgetary	Variance
	Authority	Disbursements	
General	\$ 359,476	\$ 300,527	\$ 58,949
Special Revenue	880,410	1,514,818	(634,408)
Capital Projects	-	-	-

**Note 4 – Deposits and Investments**

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

**Note 5 – Intergovernmental Funding**

***Intergovernmental Funding***

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

**Note 6 – Interfund Balances**

Outstanding advances due to the General Fund at December 31, 2024, consisted of \$5,000 and \$10,000 advanced to the Private Water and Community Health Funds; respectively. There is also a \$30,000 advance to the Nursing Fund from 2023 to provide working capital for operations or projects still outstanding at year end.



**Washington County General Health District**  
*Washington County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

---

**Note 7 – Risk Management**

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	\$ 4,815,572
Acturial Liabilities	\$ 22,652,556

**Note 8 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries and the District contributed an amount equaling 14 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2024.

***Social Security***

Several District employees contributed to Social Security. The plan provides retirement benefits, including survivor and disability benefits to participants. Members contributed 6.2 percent of their gross salaries. The District contributed an amount equal 6.2 percent of members' gross salaries. The District has paid all contributions required through December 31, 2024.

**Washington County General Health District**  
*Washington County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

---

**Note 9 – Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan. 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. For calendar year 2024, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2024, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

**Note 10 – Contingent Liabilities**

Amounts grantor agencies pay to the Health District are subject to audit and adjustment by the grantor, principally the Ohio Department of Health. The grantor 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 11 – Fund Balances**

Encumbrances are commitments related to underperformed contracts for goods and services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year-end the balances of these amounts were as follows:

<b>Fund Balances</b>	<b>General</b>	<b>Special Revenue</b>	<b>Total</b>
Outstanding Encumbrances	\$ 11,526	\$ 63,202	\$ 74,728

The fund balance of special revenue funds is either restricted or committed. The fund balance of capital projects funds is restricted, committed, or assigned. These restricted, committed, and assigned amounts in the special revenue and capital projects funds include outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

**Note 12 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2024, the District received COVID-19 funding. The District will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

**WASHINGTON COUNTY GENERAL HEALTH DISTRICT  
WASHINGTON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (PREPARED BY MANAGEMENT)  
FOR THE YEAR ENDED DECEMBER 31, 2024**

<b>Federal Grantor Pass-Through Grantor Program or Cluster Title</b>	<b>Federal AL Number</b>	<b>Pass - Through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>
<b>U.S DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed Through Ohio Department of Health</i>			
Public Health Emergency Preparedness	93.069	08410012PH1524	\$ 85,406
Public Health Emergency Preparedness	93.069	08410012PH0125	33,271
Total-Public Health Emergency Preparedness			<u>118,677</u>
Immunization Cooperative Agreements - COVID	93.268	0841001CN0122	1,043
Immunization Cooperative Agreements - COVID	93.268	08410012BC0124	8,678
Immunization Cooperative Agreements - COVID	93.268	08410012GV0325	6,255
Immunization Cooperative Agreements - COVID	93.268	08410012GV0224	23,453
Total-Immunization Cooperative Agreement			<u>39,429</u>
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID	93.323	08410012EO0323	259,920
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID	93.323	08410012LV01233HPO	10,490
Total-Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			<u>270,410</u>
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	08410012WF0122	2,070
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	08410012WF0223	69,785
Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response			<u>71,855</u>
National and State Tobacco Control Program	93.387	08410014TU0925	25,397
Total-National and State Tobacco Control Program			<u>25,397</u>
Preventive Health and Health Services Block Grant	93.991	08410014IF0725	18,336
Preventive Health and Health Services Block Grant	93.991	08410014CC1423	1,632
Preventive Health and Health Services Block Grant	93.991	08410014CC1524	79,981
Preventive Health and Health Services Block Grant	93.991	08410014IF0624	88,848
Preventive Health and Health Services Block Grant	93.991	08410014CC1625	15,538
Total-Preventive Health and Health Services Block Grant			<u>204,335</u>
Maternal and Child Health Services Block Grant to the States	93.994	08410011DS1724	64,881
Maternal and Child Health Services Block Grant to the States	93.994	08410011DS1623	652
Total-Maternal and Child Health Service Block Grant to the States			<u>65,533</u>
<b>Total U.S Department of Health and Human Services</b>			<u>795,636</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 795,636</u>

The accompanying notes are an important part of this schedule

**WASHINGTON COUNTY GENERAL HEALTH DISTRICT  
WASHINGTON COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(PREPARED BY MANAGEMENT)  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Washington County General Health District (the District) under programs of the federal government for the year ended December 31, 2024. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the statement of receipts, disbursements and changes in fund balance of the District.

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

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

**NOTE C – INDIRECT COST RATE**

The District has elected not to use the 15-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE D – MATCHING REQUIREMENTS**

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

**NOTE E – OHIO DEPARTMENT OF HEALTH**

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

**WASHINGTON COUNTY GENERAL HEALTH DISTRICT  
WASHINGTON COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(PREPARED BY MANAGEMENT)  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE E – OHIO DEPARTMENT OF HEALTH (CONTINUED)**

	<u>AL #</u>	<u>Project Number</u>	<u>Receipts</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed Through Ohio Department of Health</i>			
COVID19 Vaccination	93.268	0841001CB0124	\$ 10,900
		08410012GV0325	9,096
		08410012GV0224	18,116
Public Health Emergency Preparedness (PHEP)	93.069	08410012PH1524	110,135
		08410012PH1625	11,388
COVID19 Enhanced Operations	93.323	08410012EO0323	456,074
		08410012LV01233HPO	10,473
Public Health Workforce	93.354	08410012WF0223	82,496
Tobacco Use, Prevention, and Cessation	93.387	00841001TU0925	28,730
		00841001TU0824	16,847
Preventive Health and Health Services Block Grant	93.991	08410014CC1625	8,891
		08410014CC1524	80,000
		08410014IF0524	110,000
Maternal and Child Health Services Block Grant to the States	93.994	08410011DS1724	32,351

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

*Certified Public Accountants*

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

Washington County General Health District  
Washington County  
342 Muskingum Drive  
Marietta, OH 45750

To the Board of Health:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the cash balances, receipts and disbursements for each governmental and fiduciary fund type as of and for the year ended December 31, 2024, and the related notes to the financial statements of the Washington County General Health District, Washington County, Ohio (the District) and have issued our report thereon dated August 28, 2025, wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit.

**Internal Control over Financial Reporting**

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

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

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

## **Report on Compliance and Other Matters**

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

## **Purpose of this Report**

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



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

August 28, 2025

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

*Certified Public Accountants*

---

**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**

Washington County General Health District  
Washington County  
342 Muskingum Drive  
Marietta, Ohio 45750

To the Board of Health:

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

***Opinion on Each Major Federal Program***

We have audited the Washington County General Health District, Washington County's (the District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the District's major federal programs for the year ended December 31, 2024. The District's major federal programs are identified in the *Summary of Auditor's Results* of the accompanying Schedule of Findings.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each major federal program for the year ended December 31, 2024.

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

***Responsibilities of Management for Compliance***

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



### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

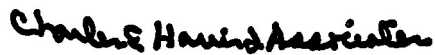
### ***Report on Internal Control Over Compliance***

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

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

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

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



**Charles E. Harris & Associates, Inc.**  
August 28, 2025

**WASHINGTON COUNTY GENERAL HEALTH DISTRICT  
WASHINGTON COUNTY, OHIO  
SCHEDULE OF FINDINGS  
2 CFR § 200.515  
FOR THE YEAR ENDED DECEMBER 31, 2024**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Adverse on GAAP, Unmodified on a Regulatory Basis
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs:</b>	Public Health Emergency Preparedness - ALN 93.069  Epidemiology and Laboratory Capacity for Infectious Diseases - ALN 93.323
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<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.

**This page intentionally left blank.**

# OHIO AUDITOR OF STATE KEITH FABER



**WASHINGTON COUNTY DISTRICT BOARD OF HEALTH**

**WASHINGTON 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 2/17/2026**

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)