



OHIO AUDITOR OF STATE
KEITH FABER

**HANCOCK COUNTY COMBINED GENERAL HEALTH DISTRICT
HANCOCK COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Hancock County Combined General Health District
Hancock County
2225 Keith Parkway
Findlay, Ohio 45840

To the Board:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of Hancock County Combined General Health District, Hancock County, Ohio (the District), which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2024 and 2023, 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 fund type as of and for the years ended December 31, 2024 and 2023, 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 and 2023, or the changes in financial position thereof for the years 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 the 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 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 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

June 25, 2025

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**Hancock County Combined General Health District
Hancock County**

Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2024

	General	Special Revenue	Combined Total
Cash Receipts			
Charges for Services	\$1,397,059	\$143,449	\$1,540,508
Fines, Licenses and Permits	177,571	255,226	432,797
Intergovernmental:			
Apportionments	637,875		637,875
Grants	922,117	220,720	1,142,837
Miscellaneous	88,993		88,993
<i>Total Cash Receipts</i>	<u>3,223,615</u>	<u>619,395</u>	<u>3,843,010</u>
Cash Disbursements			
Current:			
Health:			
Salaries	1,694,866	347,316	2,042,182
Fringe Benefits	423,463	44,739	468,202
Supplies	489,768	14,583	504,351
Equipment	97,765	10,381	108,146
Contract Services	435,517	33,855	469,372
Travel	15,408	2,834	18,242
Advertising and Printing	15,865		15,865
Public Employees Retirement System	240,959	35,345	276,304
Workers' Compensation	19,923		19,923
Remittance to State	133,975	82,644	216,619
Other	15,840	29,873	45,713
Debt Service:			
Principal Retirement	40,816	2,747	43,563
Interest and Fiscal Charges	40,714	<u>2,747</u>	<u>43,461</u>
<i>Total Cash Disbursements</i>	<u>3,664,879</u>	<u>607,064</u>	<u>4,271,943</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(441,264)</u>	<u>12,331</u>	<u>(428,933)</u>
Other Financing Receipts (Disbursements)			
Advances In	75,000		75,000
Advances Out		(75,000)	(75,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>75,000</u>	<u>(75,000)</u>	<u></u>
<i>Net Change in Fund Cash Balances</i>	<u>(366,264)</u>	<u>(62,669)</u>	<u>(428,933)</u>
<i>Fund Cash Balances, January 1</i>	<u>980,767</u>	<u>312,844</u>	<u>1,293,611</u>
<i>Fund Cash Balances, December 31</i>	<u>\$614,503</u>	<u>\$250,175</u>	<u>\$864,678</u>

See accompanying notes to the basic financial statements

Hancock County Combined General Health District

Hancock 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 Hancock County Combined General Health District, Hancock County, Ohio (the District) as a body corporate and politic. The District was created effective January 1, 2016 when the Hancock County District Board of Health merged with the City of Findlay Department of Health. The District's Board of Health consists of seven members with six appointed by the former District Advisory Council, the former governing Board of the Hancock County District Board of Health, and one member appointed by the Health District Licensing Council. At least one member of the Board will be a physician and all members should be a resident of the jurisdiction of the District. The terms of office of members will be five years with initial terms to be staggered from one to five years for certain Board members. The Board appoints a full-time Health Commissioner who is the chief administrative officer of the District. The District's services include communicable disease investigations, immunization clinics, inspections, and public health nursing services, and the District issues health-related licenses and permits.

Public Entity Risk Pool

The District participates in the Public Entity Pool of Ohio, a public entity risk pool. Note 7 to the financial statements provides additional information for the 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 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:

Food Service Fund This fund receives receipts from licenses issued for various food operations.

National Alliance of State & Territorial AIDS Directors (NASTAD) Syringe Service Program (SSP) Fund This fund receives grants for various AIDS programs.

Hancock County Combined General Health District

Hancock County

Notes to the Financial Statements

For the Year Ended December 31, 2024

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 that each fund be budgeted annually.

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

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 4.

Capital Assets

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

Accumulated Leave

District 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. The financial statements do not include a liability for unpaid leave.

Leases

The District is the lessee in various leases (as defined by GASB 87) related to vehicles and other equipment under noncancelable leases. Lease disbursements are recognized when they are paid.

The District has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to various software. Subscription disbursements are recognized when they are paid.

Hancock County Combined General Health District

Hancock County

Notes to the Financial Statements

For the Year Ended December 31, 2024

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. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the District and the nonspendable portion of the corpus in permanent funds.

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 Governing Board can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Governing 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.

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 13.

Note 3 – Change in Accounting Principles

For 2024, the District has implemented certain paragraphs from GASB Implementation Guide No. 2021-1, certain paragraphs of GASB Statement No. 99, "Omnibus 2022", GASB Statement No. 100, "Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62", Implementation Guide No. 2023-1 and GASB Statement No. 101, "Compensated Absences".

GASB Implementation Guide 2021-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2021-1 did not have an effect on balances previously report by the District.

GASB Statement No. 99 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 did not have an effect on the financial statements of the District.

Hancock County Combined General Health District

Hancock County

Notes to the Financial Statements

For the Year Ended December 31, 2024

GASB Statement No. 100 is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The implementation of GASB Statement No. 100 did not have an effect on the financial statements of the District.

GASB Implementation Guide 2023-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2023-1 did not have an effect on the financial statements of the District.

GASB Statement No. 101 is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The implementation of GASB Statement No. 101 did not have an effect on the financial statements of the District.

Note 4 – 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	\$3,115,465	\$3,298,615	\$183,150
Special Revenue	639,487	619,395	(20,092)
Total	<u>\$3,754,952</u>	<u>\$3,918,010</u>	<u>\$163,058</u>

2024 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation	Budgetary	Variance
	Authority	Expenditures	
General	\$4,000,078	\$3,793,745	\$206,333
Special Revenue	758,846	712,111	46,735
Total	<u>\$4,758,924</u>	<u>\$4,505,856</u>	<u>\$253,068</u>

Note 5 – Deposits and Investments

As required by the Ohio Revised Code, the Hancock 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.

Hancock County Combined General Health District

Hancock County

Notes to the Financial Statements

For the Year Ended December 31, 2024

Note 6 – Intergovernmental Funding

After all sources of revenue certified for the ensuing fiscal year, including any amounts in the District health fund from the previous appropriation, including the sources of revenue set forth in Ohio Revised Code, Section 3709.28 as amended from time to time, have been deducted from the budget, the necessary funds to meet the remaining budget shall be apportioned by the County Auditor at 57.50% from the City of Findlay and 42.50% from townships and villages within the County. The proportionate cost share shall be borne by the City of Findlay and the townships and villages within the County in the same ratio as their population bears to the total population of the area within the jurisdiction of the District. Commencing in 2021, and thereafter, the proportionate cost shall be reviewed and adjusted as determined by the most current data released by the United States Census Bureau. For 2024, the share contributed by the City of Findlay was a sum not to exceed \$366,778 and the share contributed by the townships and villages within the County was a sum not to exceed \$271,097. The financial statements present these amounts as intergovernmental receipts.

Note 7 – Risk Management

Workers' Compensation

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

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

Risk Pool Membership

The District is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the (local entity'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, 2023 (latest information available):

2023

Cash and investments	\$43,996,442
Actuarial liabilities	\$19,743,401

Note 8 – Defined Benefit Pension Plan

Ohio Public Employees Retirement System

District 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 health care and survivor and disability benefits.

Hancock County Combined General Health District

Hancock County

Notes to the Financial Statements

For the Year Ended December 31, 2024

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.

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.

Accounts that retirees use to be reimbursed for health care expenses. 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 – Long-Term Obligations

The District's long-term debt activity for the year ended December 31, 2024 was as follows:

	Balance 12/31/2023	Additions	Reductions	Balance 12/31/2024	Amount Due in One Year
Notes - Series 2019					
Direct borrowing	<u>\$935,338</u>		<u>(\$43,563)</u>	<u>\$891,775</u>	<u>\$40,188</u>

Notes – Series 2019: On August 20, 2019, the District issued \$1,100,000 in general obligation notes to provide funding to purchase a new building for operations.

The issue is comprised of general obligation notes, par value \$1,100,000. This note is considered a direct borrowing between the District and Citizens National Bank of Bluffton. Direct borrowings have terms negotiated directly between the District and the lender and are not offered for public sale. The interest rate on the notes was 3.91% through September 14, 2024. Starting September 15, 2024, the interest rate on the notes is 5.50%. Interest payments on the current interest bonds are due on the 15th of each month. The final maturity stated in the issue is September 15, 2029. Principal and interest payments will be paid from the general fund.

The following is a summary of the future debt service requirements to maturity for the Notes – Series 2019:

Year Ending December 31:	Notes - Series 2019		
	Principal	Interest	Total
2025	\$40,188	\$48,779	\$88,967
2026	42,488	46,480	88,968
2027	44,918	44,049	88,967
2028	47,368	41,600	88,968
2029	716,813	29,365	746,178
Total	<u>\$891,775</u>	<u>\$210,273</u>	<u>\$1,102,048</u>

Hancock County Combined General Health District

Hancock County

Notes to the Financial Statements

For the Year Ended December 31, 2024

Note 11 – Leases

The District had eight outstanding lease purchase agreements for automobiles and copiers at December 31, 2024.

Amortization of the above leases, including interest, follows:

Year ending <u>December 31,</u>	<u>Leases</u>
2025	\$ 7,881
2026	<u>1,496</u>
Total	<u>\$ 9,377</u>

Note 12 – Contingent Liabilities

Management believes there are no pending claims or lawsuits.

Amounts grantor agencies pay to the District are subject to audit and adjustments by the grantor, principally the federal government. 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 13 – Fund Balances

Encumbrances are commitments related to unperformed contracts for goods or 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:

Fund Balances	General	Special Revenue	Total
Outstanding Encumbrances	<u>\$ 128,866</u>	<u>\$ 30,047</u>	<u>\$ 158,913</u>

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

Note 14 - Federal Funds

The federal expenditures made by the District in 2024 were as follows:

United States Department of Health and Human Services
National Association of County & City Health Officials
Medical Reserve Corps Small Grant Program
AL# 93.008
\$1,349

Hancock County Combined General Health District

Hancock County

Notes to the Financial Statements

For the Year Ended December 31, 2024

United States Department of Health and Human Services

Ohio Department of Health

Public Health Emergency Preparedness

AL# 93.069

Project Number: 03210012PH0823

\$59,662

United States Department of Health and Human Services

Ohio Department of Health

Public Health Emergency Preparedness

AL# 93.069

Project Number: 03210012PH0924

\$34,834

United States Department of Health and Human Services

Ohio Department of Health

Injury Prevention and Control Research and State and Community Based Programs

AL# 93.136

Project Number: 03210014DR0423

\$42,965

United States Department of Health and Human Services

Ohio Department of Health

Immunization Cooperative Agreements

AL# 93.268

Project Number: 03210012GV0724

\$21,049

United States Department of Health and Human Services

Ohio Department of Health

Immunization Cooperative Agreements

AL# 93.268

Project Number: 03210012GV0825

\$8,753

United States Department of Health and Human Services

Ohio Department of Health

Immunization Cooperative Agreements

AL# 93.268

Project Number: 03210012CB0124

\$14,900

United States Department of Health and Human Services

Ohio Department of Health

Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

AL# 93.323

Project Number: 03210012EO0323

\$137,506

Hancock County Combined General Health District

Hancock County

Notes to the Financial Statements

For the Year Ended December 31, 2024

United States Department of Health and Human Services

Ohio Department of Health

Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response

AL# 93.354

Project Number: 03210012WF0223

\$121,249

United States Department of Health and Human Services

National Alliance State and Territorial AIDS Directors

National Harm Reduction Technical Assistance and Syringe Services Program (SSP) Monitoring and Evaluation Funding Opportunity

AL# 93.488

\$69,318

United States Department of Health and Human Services

Ohio Department of Job and Family Services

Temporary Assistance for Needy Families

AL# 93.558

\$25,000

United States Department of Health and Human Services

Ohio Department of Health

Opioid STR

AL# 93.788

Project Number: 03210014IH0124

\$84,189

United States Department of Health and Human Services

Alcohol Drug Addiction Mental Health Services

Opioid STR

AL# 93.788

\$76,541

United States Department of Health and Human Services

Allen County Public Health

Maternal and Child Health Services Block Grants to the States

AL# 93.994

\$20,889

**Hancock County Combined General Health District
Hancock County**

Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2023

	General	Special Revenue	Combined Total
Cash Receipts			
Charges for Services	\$1,273,832	\$143,664	\$1,417,496
Fines, Licenses and Permits	164,608	209,149	373,757
Intergovernmental:			
Apportionments	637,885		637,885
Grants	803,208	261,420	1,064,628
Other	3,000		3,000
Miscellaneous	112,379	552	112,931
<i>Total Cash Receipts</i>	<i>2,994,912</i>	<i>614,785</i>	<i>3,609,697</i>
Cash Disbursements			
Current:			
Health:			
Salaries	1,632,259	341,136	1,973,395
Fringe Benefits	412,921	57,141	470,062
Supplies	508,443	3,450	511,893
Equipment	71,040	5,930	76,970
Contract Services	283,643	48,409	332,052
Travel	14,795	2,407	17,202
Advertising and Printing	22,297	7,340	29,637
Public Employees Retirement System	227,555	42,544	270,099
Workers' Compensation	11,746	2,174	13,920
Remittance to State	123,069	76,811	199,880
Other	14,235	18,232	32,467
Debt Service:			
Principal Retirement	39,156	2,816	41,972
Interest and Fiscal Charges	31,627	6,360	37,987
<i>Total Cash Disbursements</i>	<i>3,392,786</i>	<i>614,750</i>	<i>4,007,536</i>
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>(397,874)</i>	<i>35</i>	<i>(397,839)</i>
Other Financing Receipts (Disbursements)			
Advances In		75,000	75,000
Advances Out	(75,000)		(75,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<i>(75,000)</i>	<i>75,000</i>	<i></i>
<i>Net Change in Fund Cash Balances</i>	<i>(472,874)</i>	<i>75,035</i>	<i>(397,839)</i>
<i>Fund Cash Balances, January 1</i>	<i>1,453,641</i>	<i>237,809</i>	<i>1,691,450</i>
<i>Fund Cash Balances, December 31</i>	<i>\$980,767</i>	<i>\$312,844</i>	<i>\$1,293,611</i>

See accompanying notes to the basic financial statements

Hancock County Combined General Health District

Hancock County

Notes to the Financial Statements

For the Year Ended December 31, 2023

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Hancock County Combined General Health District, Hancock County, Ohio (the District) as a body corporate and politic. The District was created effective January 1, 2016 when the Hancock County District Board of Health merged with the City of Findlay Department of Health. The District's Board of Health consists of seven members with six appointed by the former District Advisory Council, the former governing Board of the Hancock County District Board of Health, and one member appointed by the Health District Licensing Council. At least one member of the Board will be a physician and all members should be a resident of the jurisdiction of the District. The terms of office of members will be five years with initial terms to be staggered from one to five years for certain Board members. The Board appoints a full-time Health Commissioner who is the chief administrative officer of the District. The District's services include communicable disease investigations, immunization clinics, inspections, and public health nursing services, and the District issues health-related licenses and permits.

Public Entity Risk Pool

The District participates in the Public Entity Pool of Ohio, a public entity risk pool. Note 8 to the financial statements provides additional information for the 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 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.

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).

Hancock County Combined General Health District

Hancock County

Notes to the Financial Statements

For the Year Ended December 31, 2023

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 that each fund be budgeted annually.

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

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 2023 budgetary activity appears in Note 4.

Capital Assets

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

Accumulated Leave

District 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. The financial statements do not include a liability for unpaid leave.

Leases

The District is the lessee in various leases (as defined by GASB 87) related to vehicles and other equipment under noncancelable leases. Lease disbursements are recognized when they are paid.

The District has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to various software. Subscription disbursements are recognized when they are paid.

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. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the District and the nonspendable portion of the corpus in permanent funds.

Hancock County Combined General Health District

Hancock County

Notes to the Financial Statements

For the Year Ended December 31, 2023

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 Governing Board can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Governing 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.

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 14.

Note 3 – Change in Accounting Principles

For 2023, the District has implemented GASB Statement No. 94, “*Public-Private and Public-Public Partnerships and Availability Payment Arrangements*”, GASB Statement No. 96, “*Subscription Based Information Technology Arrangements*”, certain questions and answers of GASB Implementation Guide 2021-1 and certain paragraphs of GASB Statement No. 99, “*Omnibus 2022*”.

GASB Statement No. 94 is to improve financial reporting by addressing issues related to public-private and public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. The implementation of GASB Statement No. 94 did not have an effect on the financial statements of the District.

GASB Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The implementation of GASB Statement No. 96 did not have an effect on the financial statements of the District.

GASB Implementation Guide 2021-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2021-1 did not have an effect on the financial statements of the District.

Hancock County Combined General Health District

Hancock County

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

GASB Statement No. 99 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 did not have an effect on the financial statements of the District.

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2023 follows:

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$3,086,944	\$2,994,912	(\$92,032)
Special Revenue	677,671	689,785	12,114
Total	<u>\$3,764,615</u>	<u>\$3,684,697</u>	<u>(\$79,918)</u>

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation	Budgetary	Variance
	Authority	Expenditures	
General	\$4,116,593	\$3,571,550	\$545,043
Special Revenue	751,392	625,325	126,067
Total	<u>\$4,867,985</u>	<u>\$4,196,875</u>	<u>\$671,110</u>

Note 5 – Deposits and Investments

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

Note 6 – Intergovernmental Funding

After all sources of revenue certified for the ensuing fiscal year, including any amounts in the District health fund from the previous appropriation, including the sources of revenue set forth in Ohio Revised Code, Section 3709.28 as amended from time to time, have been deducted from the budget, the necessary funds to meet the remaining budget shall be apportioned by the County Auditor at 57.50% from the City of Findlay and 42.50% from townships and villages within the County. The proportionate cost share shall be borne by the City of Findlay and the townships and villages within the County in the same ratio as their population bears to the total population of the area within the jurisdiction of the District. Commencing in 2021, and thereafter, the proportionate cost shall be reviewed and adjusted as determined by the most current data released by the United States Census Bureau. For 2023, the share contributed by the City of Findlay was a sum not to exceed \$366,788 and the share contributed by the townships and villages within the County was a sum not to exceed \$271,097. The financial statements present these amounts as intergovernmental receipts.

Note 7 – Interfund Balances

Outstanding advances at December 31, 2023, consisted of \$75,000 advanced to NASTAD SSP fund to provide working capital for operations or projects.

Hancock County Combined General Health District

Hancock County

Notes to the Financial Statements

For the Year Ended December 31, 2023

Note 8 – Risk Management

Workers' Compensation

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

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

Risk Pool Membership

The District is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the (local entity'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:

2023

Cash and investments	\$43,996,442
Actuarial liabilities	\$19,743,401

Note 9 – Defined Benefit Pension Plan

Ohio Public Employees Retirement System

District 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 health care 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, 2023.

Note 10 – 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.

Hancock County Combined General Health District

Hancock County

Notes to the Financial Statements

For the Year Ended December 31, 2023

Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2023, 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 2023, 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 11 – Long-Term Obligations

The District's long-term debt activity for the year ended December 31, 2023 was as follows:

	Balance 12/31/2022	Additions	Reductions	Balance 12/31/2023	Amount Due in One Year
Notes - Series 2019					
Direct borrowing	<u>\$977,310</u>		<u>(\$41,972)</u>	<u>\$935,338</u>	<u>\$43,563</u>

Notes – Series 2019: On August 20, 2019, the District issued \$1,100,000 in general obligation notes to provide funding to purchase a new building for operations.

The issue is comprised of general obligation notes, par value \$1,100,000. This note is considered a direct borrowing between the District and Citizens National Bank of Bluffton. Direct borrowings have terms negotiated directly between the District and the lender and are not offered for public sale. The interest rate on the notes is 3.91%. Interest payments on the current interest bonds are due on the 15th of each month. The final maturity stated in the issue is September 15, 2029. Principal and interest payments will be paid from the general fund.

The following is a summary of the future debt service requirements to maturity for the Notes – Series 2019:

Year Ending December 31:	Notes - Series 2019		
	Principal	Interest	Total
2024	\$43,563	\$36,395	\$79,958
2025	45,426	34,532	79,958
2026	47,260	32,699	79,959
2027	49,167	30,791	79,958
2028	51,069	28,889	79,958
2029	698,853	20,273	719,126
Total	<u>\$935,338</u>	<u>\$183,579</u>	<u>\$1,118,917</u>

Note 12 – Leases

The District had eight outstanding lease purchase agreements for automobiles and copiers at December 31, 2023.

Hancock County Combined General Health District

Hancock County

Notes to the Financial Statements

For the Year Ended December 31, 2023

Amortization of the above leases, including interest, follows:

Year ending <u>December 31,</u>	<u>Leases</u>
2024	\$ 20,154
2025	7,881
2026	<u>1,496</u>
Total	<u>\$ 29,531</u>

Note 13 – Contingent Liabilities

Management believes there are no pending claims or lawsuits.

Amounts grantor agencies pay to the District are subject to audit and adjustments by the grantor, principally the federal government. 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 14 – Fund Balances

Encumbrances are commitments related to unperformed contracts for goods or 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:

Fund Balances	General	Special Revenue	Total
Outstanding Encumbrances	<u>\$ 103,764</u>	<u>\$ 10,575</u>	<u>\$ 114,339</u>

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

Note 15 – Federal Funds

The federal expenditures made by the District in 2023 were as follows:

United States Department of Health and Human Services

National Association of County & City Health Officials

Medical Reserve Corps Small Grant Program

AL# 93.008

\$10,000

United States Department of Health and Human Services

Ohio Department of Health

Public Health Emergency Preparedness

AL# 93.069

Project Number: 03210012PH0823

\$55,334

United States Department of Health and Human Services

Hancock County Combined General Health District

Hancock County

Notes to the Financial Statements

For the Year Ended December 31, 2023

Ohio Department of Health
Public Health Emergency Preparedness
AL# 93.069
Project Number: 03210012PH0924
\$34,479

United States Department of Health and Human Services
Ohio Department of Health
Injury Prevention and Control Research and State and Community Based Programs
AL# 93.136
Project Number: 03210014DR0423
\$84,711

United States Department of Health and Human Services
Ohio Department of Health
Immunization Cooperative Agreements
AL# 93.268
Project Number: 03210012GV0523
\$38,581

United States Department of Health and Human Services
Ohio Department of Health
Immunization Cooperative Agreements
AL# 93.268
Project Number: 03210012GV0724
\$4,144

United States Department of Health and Human Services
Ohio Department of Health
Immunization Cooperative Agreements
AL# 93.268
Project Number: 03210012CN0122
\$24,575

United States Department of Health and Human Services
Ohio Department of Health
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
AL# 93.323
Project Number: 03210012EO0222
\$31,292

United States Department of Health and Human Services
Ohio Department of Health
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
AL# 93.354
Project Number: 03210012WF0122
\$3,814

Hancock County Combined General Health District

Hancock County

Notes to the Financial Statements

For the Year Ended December 31, 2023

United States Department of Health and Human Services

National Alliance State and Territorial AIDS Directors

National Harm Reduction Technical Assistance and Syringe Services Program (SSP) Monitoring and Evaluation Funding Opportunity

AL# 93.488

\$18,144

United States Department of Health and Human Services

Ohio Department of Job and Family Services

Temporary Assistance for Needy Families

AL# 93.558

\$23,370

United States Department of Health and Human Services

Ohio Department of Health

Opioid STR

AL# 93.788

Project Number: 03210014IH0123

\$30,000

United States Department of Health and Human Services

Alcohol Drug Addiction Mental Health Services

Opioid STR

AL# 93.788

\$44,408

United States Department of Health and Human Services

Alcohol Drug Addiction Mental Health Services

Opioid STR

AL# 93.788

\$59,904

United States Department of Health and Human Services

Allen County Public Health

Maternal and Child Health Services Block Grants to the States

AL# 93.994

\$3,874



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

Hancock County Combined General Health District
Hancock County
2225 Keith Parkway
Findlay, Ohio 45840

To 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 financial statements of the cash balances, receipts, and disbursements for each governmental fund type as of and for the years ended December 31, 2024 and 2023 and the related notes to the financial statements of Hancock County Combined General Health District, Hancock County, Ohio (the District) and have issued our report thereon dated June 25, 2025, wherein we noted the District followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code § 117-2-03(C) permit.

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. 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.

Hancock County Combined General Health District
Hancock County
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

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

June 25, 2025

OHIO AUDITOR OF STATE KEITH FABER



HANCOCK COUNTY COMBINED GENERAL HEALTH DISTRICT

HANCOCK COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 7/8/2025

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