



OHIO AUDITOR OF STATE  
KEITH FABER

A small, thin-lined map of the state of Ohio is positioned to the right of the Auditor's name, with the text overlapping it slightly.



**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY  
DECEMBER 31, 2024**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Auditor's Report .....	1
Prepared by Management:	
Management's Discussion and Analysis .....	5
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position – Cash Basis .....	11
Statement of Activities – Cash Basis .....	12
Fund Financial Statements:	
Statement of Cash Basis Assets and Fund Balances	
Governmental Funds .....	13
Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances	
Governmental Funds .....	14
Statement of Fiduciary Net Position – Cash Basis .....	15
Statement of Changes in Fiduciary Net Position – Cash Basis .....	16
Notes to the Basic Financial Statements .....	17
Schedules of Supplementary Information:	
Schedule of Receipts, Disbursements and Changes in	
Fund Balance – Budget and Actual – Budget Basis	
General Fund .....	31
Schedule of Receipts, Disbursements and Changes in	
Fund Balance – Budget and Actual – Budget Basis	
Construction and Demolition Debris Fund .....	32
Notes to the Supplementary Information .....	33
Independent Auditor's Report on Internal Control Over	
Financial Reporting and on Compliance and Other Matters	
Required by <i>Government Auditing Standards</i> .....	35

**This page intentionally left blank.**



65 East State Street  
Columbus, Ohio 43215  
[ContactUs@ohioauditor.gov](mailto:ContactUs@ohioauditor.gov)  
800-282-0370

## INDEPENDENT AUDITOR'S REPORT

Seneca County District Board of Health  
Seneca County  
71 South Washington Street, Suite 1102  
Tiffin, Ohio 44883-2359

To the Members of the Board:

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

#### ***Opinions***

We have audited the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Seneca County District Board of Health, Seneca County, Ohio (the District), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of December 31, 2024, and the respective changes in cash-basis financial position thereof for the year then ended in accordance with the cash-basis of accounting described in Note 2.

#### ***Basis for Opinions***

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

#### ***Emphasis of Matter - Accounting Basis***

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

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

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

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements.

The Schedule of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budget Basis for the General and Construction and Demolition Debris funds are presented for purposes of additional analysis and is not a required part of the financial statements.

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

***Other Information***

Management is responsible for the other information included in the annual financial report. The other information comprises the management's discussion and analysis but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 9, 2025, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

KEITH FABER  
Ohio Auditor of State



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

October 9, 2025

**This page intentionally left blank.**

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(UNAUDITED)**

The discussion and analysis of the Seneca County District Board of Health's (the District) financial performance provides an overall review of the District's financial activities for the year ended December 31, 2024, within the limitations of the District's cash basis of accounting. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the District's financial performance.

### **Financial Highlights**

Key financial highlights for the year 2024 are as follows:

- The District's net position increased \$169,231 or 3.41% from the prior year.
- Program specific receipts in the form of charges for services and operating grants and contributions comprise the largest percentage of the District's receipts, accounting for 83.76% of all the dollars coming into the District. General receipts in the form of property taxes, donations, State subsidy, interest and miscellaneous receipts make up the remaining 16.24%.
- The District's disbursements decreased by \$1,053,223 from the prior year. This decrease is primarily related to a 12.31% decrease in disbursements for construction and demolition services and a 100% decrease in disbursements related to Covid-19 detection and mitigation.

### **Using the Basic Financial Statements**

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as is applicable to the District's cash basis of accounting.

### **Report Components**

The Statement of Net Position - Cash Basis and the Statement of Activities - Cash Basis provide information about the cash activities of the District as a whole.

Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the District as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

### **Basis of Accounting**

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

As a result of the use of this cash basis of accounting, certain assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and the effects of these items on revenues and expenses are not recorded in these financial statements.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(UNAUDITED)**

**Reporting the District as a Whole**

The Statement of Net Position - Cash Basis and the Statement of Activities - Cash Basis reflect how the District performed financially during 2024, within the limitations of the cash basis of accounting. The Statement of Net Position - Cash Basis presents the cash balances of the governmental activities of the District at year end. The Statement of Activities - Cash Basis compares disbursements with program receipts for each governmental activity. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of disbursements with program receipts identifies how each governmental function draws from the District's general receipts.

These statements report the District's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, one can think of these changes as one way to measure the District's financial health. Over time, increases or decreases in the District's cash position is one indicator of whether the District's financial health is improving or deteriorating. When evaluating the District's financial condition, one should also consider other non-financial factors as well such as the District's property tax base, the condition of the District's capital assets, the reliance on non-local financial resources for operations and the need for continued growth.

The Statement of Net Position - Cash Basis and the Statement of Activities - Cash Basis present governmental activities, which include all the District's services. The District has no business-type activities.

**Reporting the District's Most Significant Funds**

**Fund Financial Statements**

Fund financial statements provide detailed information about the District's major funds - not the District as a whole. The District establishes separate funds to better manage its many activities and to help demonstrate that money that is restricted as to how it may be used is being spent for the intended purpose. All of the operating funds of the District are governmental.

Governmental Funds - The District's activities are reported in governmental funds. The governmental fund financial statements provide a detailed short-term view of the District's governmental operations and the health services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the District's health programs. The District's significant governmental funds are presented on the financial statements in separate columns. The information for nonmajor funds (funds whose activity or balances are not large enough to warrant separate reporting) is combined and presented in total in a single column. The District's major governmental funds are the General fund and the Construction and Demolition Debris fund. The programs reported in the governmental funds are closely related to those reported in the governmental activities section of the entity-wide statements.

**Reporting the District's Fiduciary Responsibilities**

The District serves as fiscal agent for the Seneca County Health Alliance (the Alliance). Records for the Alliance are maintained in a custodial fund. The District's fiduciary activities are reported in separate statements of fiduciary net position - cash basis and changes in fiduciary net position - cash basis. These activities are excluded from the District's other financial statements because the assets cannot be utilized by the District to finance its operations.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(UNAUDITED)**

**The District as a Whole**

Table 1 provides a summary of the District's net position cash basis at December 31, 2024 compared to December 31, 2023.

**Table 1  
Net Position - Cash Basis**

	<b>Governmental Activities</b>	
	<b>2024</b>	<b>2023</b>
<b>Assets</b>		
Equity in pooled cash and cash equivalents	\$ 5,126,122	\$ 4,956,891
<b>Net Position</b>		
Restricted for:		
Environmental health	4,000,190	3,902,723
Community health services	180,010	230,212
Unrestricted	<u>945,922</u>	<u>823,956</u>
Total Net Position	<u>\$ 5,126,122</u>	<u>\$ 4,956,891</u>

The District's net position increased \$169,231 from 2023 due to current year program cash receipts of \$4,948,590 and general receipts of \$959,665 exceeding disbursements of \$5,739,024.

In 2024, 16.24% of the District's total receipts were from general receipts, consisting mainly of property taxes levied for general District purposes. Program receipts accounted for 83.76% of the District's total receipts in 2024. These receipts consist primarily of charges for services for construction and demolition services, birth and death certificates, food service licenses, trailer park, swimming pools and spas, solid waste, and water system permits and State and federal operating grants and donations.

Administration accounted for 25.45% of the District's total disbursements for 2024. These costs represent the costs to administer all programs not supported by special receipts. Construction and demolition debris disbursements accounted for 54.60% of 2024 total disbursements.

**THIS SPACE INTENTIONALLY LEFT BLANK**

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(UNAUDITED)**

Table 2 reflects the change in net position on a cash basis in 2024 as compared to 2023:

**Table 2  
Changes in Net Position - Cash Basis**

	<b>Governmental Activities</b>	
	<b>2024</b>	<b>2023</b>
<b>Receipts</b>		
Program cash receipts:		
Charges for services and sales	\$ 4,109,896	\$ 4,191,713
Operating grants and contributions	<u>838,694</u>	<u>1,233,139</u>
Total program cash receipts	<u><u>4,948,590</u></u>	<u><u>5,424,852</u></u>
General receipts:		
Property taxes and other local taxes		
Levied for general Health District purposes	606,367	601,725
Grants and entitlements not restricted		
to specific programs	63,315	49,512
Donations	215	277
Interest revenue	258,875	157,677
Miscellaneous	<u>30,893</u>	<u>61,975</u>
Total general receipts	<u><u>959,665</u></u>	<u><u>871,166</u></u>
<b>Total Receipts</b>	<u><u>5,908,255</u></u>	<u><u>6,296,018</u></u>
<b>Disbursements</b>		
Environmental health:		
Trailer park	3,507	5,926
Swimming pool	6,688	6,556
Food service	134,077	132,517
Water system	29,726	27,566
Solid waste	94,550	118,150
Nuisance	2,633	8,381
Sewage	259,832	382,990
Construction and demolition debris	3,133,648	3,573,673
Community health services:		
Women, infants, and children	309,576	328,375
Senior services	3,710	4,708
Get vaccinated Ohio - PH initiative	36,440	29,565
COVID-19 enhanced operations	27,660	34,048
COVID-19 vaccination	474	14,749
Integrated naloxone access and infrastructure	35,013	23,792
Medical reserve	24,690	20,386
Public health infrastructure	75,145	138,108
Public health workforce	101,186	87,246
COVID-19 detection & mitigation	-	491,234
Administration	<u>1,460,469</u>	<u>1,364,277</u>
<b>Total Disbursements</b>	<u><u>5,739,024</u></u>	<u><u>6,792,247</u></u>
Change in net position	169,231	(496,229)
Net position at beginning of year	<u>4,956,891</u>	<u>5,453,120</u>
Net position at end of year	<u><u>\$ 5,126,122</u></u>	<u><u>\$ 4,956,891</u></u>

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(UNAUDITED)**

**Governmental Activities**

The first column of the Statement of Activities - Cash Basis lists the major services provided by the District. The next column identifies the costs of providing these services. The major program disbursements for governmental activities are for environmental health, community health services, and administration, which account for 63.86%, 10.70%, and 25.44% of all governmental disbursements, respectively. The "Program Cash Receipts" columns of the Statement of Activities - Cash Basis identify amounts paid by individuals who are directly charged for services and grants received by the District that must be used to provide a specific service. The net cost column compares the program receipts to the cost of the service. This "net cost" amount represents the cost of the service which is paid from money provided by local townships and municipalities, taxpayers and state subsidies. These net costs are paid from the general receipts. A comparison between the total cost of services and the net cost for both 2024 and 2023 is presented in Table 3, below.

**Table 3  
Governmental Activities**

	<b>Total Cost of Services 2024</b>	<b>Net Cost of Services 2024</b>	<b>Total Cost of Services 2023</b>	<b>Net Cost of Services 2023</b>
Environmental health:				
Trailer park	\$ 3,507	\$ (4,906)	\$ 5,926	\$ 665
Swimming pool	6,688	(1,600)	6,556	(179)
Food service	134,077	(19,374)	132,517	6,137
Water system	29,726	(10,326)	27,566	(4,158)
Solid waste	94,550	7,595	118,150	22,316
Nuisance	2,633	(19,383)	8,381	8,105
Sewage	259,832	(97,058)	382,990	84,782
Construction and demolition services	3,133,648	57,259	3,573,673	326,231
Community health services:				
Women, infants, and children	309,576	(9,061)	328,375	(3,950)
Senior services	3,710	567	4,708	1,125
Get vaccinated Ohio - PH initiative	36,440	9,871	29,565	4,411
COVID-19 enhanced operations	27,660	(478)	34,048	(2,581)
COVID-19 vaccination	474	474	14,749	9,105
Integrated naloxone access and infrastructure	35,013	22,513	23,792	(33,958)
Medical reserve	24,690	14,690	20,386	(34,614)
Public health infrastructure	75,145	(440)	138,108	64,495
Public health workforce	101,186	(97,533)	87,246	41,954
COVID-19 detection & mitigation	-	-	491,234	-
Administration	<u>1,460,469</u>	<u>937,624</u>	<u>1,364,277</u>	<u>877,509</u>
<b>Totals</b>	<b><u>\$ 5,739,024</u></b>	<b><u>\$ 790,434</u></b>	<b><u>\$ 6,792,247</u></b>	<b><u>\$ 1,367,395</u></b>

The District has attempted to limit its dependence upon property taxes and local subsidies by actively pursuing Federal grants and charging rates for services that are closely related to costs. The District's costs were not fully supported by program revenues and supplemented through property taxes, unrestricted grants and other general receipts for 2024.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(UNAUDITED)**

**The District's Funds**

Total governmental funds had receipts and other financing sources of \$6,221,242 disbursements and other financing uses of \$6,052,011.

The General fund is the chief operating fund of the District. Receipts and other financing sources exceeded disbursements, and other financing uses in the General fund by \$121,966 in 2024. Property and other local taxes, fees, and contractual services receipts represented 36.03%, 19.63% and 10.70%, respectively, of total receipts and other financing sources of \$1,682,935 for 2024. The General fund had \$1,560,969 in disbursements and other financing uses during the year.

The Construction and Demolition Debris fund, a major special revenue fund, accounts for receipts collected from the landfill. Receipts in the form of fees of \$3,076,389 represent a decrease of 5.27% from 2023. Correspondingly, disbursements for construction and demolition services decreased 12.31% as compared to 2023.

**General Fund Budgeting Highlights**

The District's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General fund.

During the course of 2024, the District amended its budget several times. The General fund's final and original budgeted receipts and other financing sources were \$1,648,302 and \$1,351,697, respectively. Actual receipts and other financing sources were \$1,660,336, \$12,034 more than final budget estimates and other financing sources. Actual budgetary-basis disbursements and other financing uses of \$1,668,985 were \$174,099 less than final appropriated expenditures and other financing uses of \$1,843,084.

**Capital Assets**

The District does not record capital assets in the accompanying basic financial statements, but records payments for capital assets as disbursements.

**Current Issues**

A major challenge for the District is to provide quality services to the public while complying with the restrictions imposed by limited, and in some cases shrinking funding. The District relies on operating grants and is diligent in searching for new funding sources to allow our programs to continue. Charges for services and contract rates are analyzed to ensure that costs to administer and carry out programs are covered.

**Contacting the District's Financial Management**

This financial report is designed to provide our citizens, taxpayers, and providers with a general overview of the District's finances and to reflect the District's accountability for the money it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Julie Richards, Health Commissioner, 71 South Washington Street, Suite 1102, Tiffin, Ohio 44883-2359.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

	<b>Governmental Activities</b>
<b>Assets</b>	
Equity in pooled cash and cash equivalents	<u>\$ 5,126,122</u>
<b>Net position</b>	
Restricted for:	
Environmental health	4,000,190
Community health services	180,010
Unrestricted	<u>945,922</u>
Total net position	<u><u>\$ 5,126,122</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

	<b>Program Cash Receipts</b>			<b>Net (Disbursements) Receipts and Changes in Net Position</b>	
	<b>Disbursements</b>	<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>		
				<b>Governmental Activities</b>	
<b>Governmental activities:</b>					
Environmental health:					
Trailer park	\$ 3,507	\$ 8,413	\$ -	\$ 4,906	
Swimming pool	6,688	8,288	-	1,600	
Food service	134,077	153,451	-	19,374	
Water system	29,726	40,052	-	10,326	
Solid waste	94,550	70,000	16,955	(7,595)	
Nuisance	2,633	22,016	-	19,383	
Sewage	259,832	151,230	205,660	97,058	
Construction and demolition services	3,133,648	3,076,389	-	(57,259)	
Community health services:					
Women, infants, and children	309,576	-	318,637	9,061	
Senior services	3,710	3,143	-	(567)	
Get vaccinated Ohio - PH initiative	36,440	26,569	-	(9,871)	
COVID-19 enhanced operations	27,660	-	28,138	478	
COVID-19 vaccination	474	-	-	(474)	
Integrated naloxone access and infrastructure	35,013	12,500	-	(22,513)	
Medical reserve	24,690	10,000	-	(14,690)	
Public health infrastructure	75,145	5,000	70,585	440	
Public health workforce	101,186	-	198,719	97,533	
Administration	1,460,469	522,845	-	(937,624)	
Total governmental activities	<u>\$ 5,739,024</u>	<u>\$ 4,109,896</u>	<u>\$ 838,694</u>	<u>(790,434)</u>	
<b>General Receipts:</b>					
Property taxes and other local taxes					
levied for general health district purposes				606,367	
Grants and entitlements not restricted to specific programs				63,315	
Donations				215	
Interest revenue				258,875	
Miscellaneous				30,893	
Total general receipts				<u>959,665</u>	
Change in net position				169,231	
Net position at beginning of year				<u>4,956,891</u>	
Net position at end of year				<u>\$ 5,126,122</u>	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SENECA COUNTY DISTRICT BOARD OF HEALTH**  
**SENECA COUNTY**

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

	<b>General</b>	<b>Construction and Demolition Debris</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>				
Equity in pooled cash and cash equivalents	<u>\$ 945,922</u>	<u>\$ 3,472,778</u>	<u>\$ 707,422</u>	<u>\$ 5,126,122</u>
<b>Fund Balances</b>				
Restricted:				
Environmental health:				
Trailer park	\$ -	\$ -	\$ 20,232	\$ 20,232
Swimming pool	- -	- -	10,387	10,387
Food service	- -	- -	121,407	121,407
Water system	- -	- -	52,488	52,488
Solid waste	- -	- -	32,901	32,901
Radon	- -	- -	2,752	2,752
Nuisance	- -	- -	31,530	31,530
Sewage	- -	- -	255,715	255,715
Construction and demolition debris	- -	3,472,778	- -	3,472,778
Community health services:				
Women, infants, and children	- -	- -	33,412	33,412
Senior services	- -	- -	1,027	1,027
Get vaccinated Ohio - PH initiative	- -	- -	1,018	1,018
COVID-19 enhanced operations	- -	- -	8,380	8,380
Integrated naloxone access and infrastructure	- -	- -	39,222	39,222
Medical reserve	- -	- -	19,924	19,924
Public health infrastructure	- -	- -	27,138	27,138
Public health workforce	- -	- -	49,889	49,889
Committed:				
Termination benefits	21,999	- -	- -	21,999
Assigned:				
Administration	112,502	- -	- -	112,502
Subsequent year appropriations	540,176	- -	- -	540,176
Unassigned	<u>271,245</u>	<u>- -</u>	<u>- -</u>	<u>271,245</u>
Total fund balances	<u>\$ 945,922</u>	<u>\$ 3,472,778</u>	<u>\$ 707,422</u>	<u>\$ 5,126,122</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SENECA COUNTY DISTRICT BOARD OF HEALTH**  
**SENECA COUNTY**

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

	<b>General</b>	<b>Construction and Demolition Debris</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Receipts</b>				
Property and other local taxes	\$ 606,367	\$ -	\$ -	\$ 606,367
Licenses and permits	12,477	-	376,887	389,364
Fees	330,293	3,076,389	74,338	3,481,020
Contractual services	180,075	-	59,437	239,512
Intergovernmental	63,315	-	838,694	902,009
Donations	-	-	215	215
Interest revenue	258,875	-	-	258,875
Miscellaneous	19,046	254	11,593	30,893
Total receipts	<u>1,470,448</u>	<u>3,076,643</u>	<u>1,361,164</u>	<u>5,908,255</u>
<b>Disbursements</b>				
Current:				
Environmental health:				
Trailer park	-	-	3,507	3,507
Swimming pool	-	-	6,688	6,688
Food service	-	-	134,077	134,077
Water system	-	-	29,726	29,726
Solid waste	-	-	94,550	94,550
Nuisance	-	-	2,633	2,633
Sewage	-	-	259,832	259,832
Construction and demolition services	-	3,133,648	-	3,133,648
Community health services:				
Women, infants, and children	-	-	309,576	309,576
Senior services	-	-	3,710	3,710
Get vaccinated Ohio - PH initiative	-	-	36,440	36,440
COVID-19 enhanced operations	-	-	27,660	27,660
COVID-19 vaccination	-	-	474	474
Integrated naloxone access and infrastructure	-	-	35,013	35,013
Medical reserve	-	-	24,690	24,690
Public health infrastructure	-	-	75,145	75,145
Public health workforce	-	-	101,186	101,186
Administration	<u>1,460,469</u>	<u>-</u>	<u>-</u>	<u>1,460,469</u>
Total disbursements	<u>1,460,469</u>	<u>3,133,648</u>	<u>1,144,907</u>	<u>5,739,024</u>
Excess (deficiency) of disbursements over (under) receipts	<u>9,979</u>	<u>(57,005)</u>	<u>216,257</u>	<u>169,231</u>
<b>Other financing sources (uses)</b>				
Transfers in	22,487	-	-	22,487
Transfers (out)	-	-	(22,487)	(22,487)
Advances in	190,000	-	100,500	290,500
Advances (out)	(100,500)	-	(190,000)	(290,500)
Total other financing sources (uses)	<u>111,987</u>	<u>-</u>	<u>(111,987)</u>	<u>-</u>
Net change in fund balances	121,966	(57,005)	104,270	169,231
Fund balances at beginning of year	823,956	3,529,783	603,152	4,956,891
Fund balances at end of year	<u>\$ 945,922</u>	<u>\$ 3,472,778</u>	<u>\$ 707,422</u>	<u>\$ 5,126,122</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

	<u>Custodial</u>
<b>Assets:</b>	
Equity in pooled cash and cash equivalents	\$ 30,019
<b>Net position:</b>	
Restricted for: Seneca County Health Alliance	<u>\$ 30,019</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b><u>Custodial</u></b>
<b>Additions:</b>	
Other	\$ 27,300
<b>Deductions:</b>	
Distributions as fiscal agent	<u>2,584</u>
Net change in fiduciary net position	24,716
Net position at beginning of year	5,303
Net position at end of year	<u><u>\$ 30,019</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

**NOTE 1 - REPORTING ENTITY**

The Seneca County District Board of Health, Seneca County, Ohio (the District) is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A nine-member Board with two members appointed by the City of Tiffin, two members appointed by the City of Fostoria, and five members appointed by the District Advisory Council.

**A. Primary Government**

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District. The District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services, the issuance of health-related licenses and permits, certification of birth and death records, Women, Infant, and Children (WIC) nutritional education, and emergency response planning.

The Seneca County Auditor acts as fiscal agent for the District and the Seneca County Treasurer acts as custodian of all funds.

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

**B. Component Units**

Component units are legally separate organizations for which the District is financially accountable. The District is financially accountable for an organization if the District appoints a voting majority of the organization's governing board and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organization's resources; or (3) the District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide support to, the organization, or (4) the District is obligated for the debt of the organization. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the District, are accessible to the District and are significant in amount to the District and organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District's basic financial statements to be misleading or incomplete. The District has no component units.

**C. Related Organization**

*Seneca County Health Alliance*

The Seneca County Health Alliance (the Alliance) is made up of public and private entities that contribute to the public's health and well-being throughout the community. Members include hospitals, mental health providers, the City of Tiffin, the Mental Health and Recovery Services Board of Seneca, Ottawa, Sandusky and Wyandot Counties, Community Health Services, Firelands Counseling and Recovery Services, Fostoria City Schools, Great Lakes Community Action Partnership, H.O.P.E. in Fostoria/Community Action for Reducing Substance Abuse, Mercy Health - Tiffin Hospital, Ohio State University Extension, Seneca County, ProMedica Fostoria Community Hospital, Seneca County Department of Job and Family Services, Seneca County Family and Children First Council, Seneca County Juvenile Court, Seneca County Sheriff's Office, Tiffin City Schools, City of Fostoria police, City of Tiffin police, Tiffin Community YMCA, Tiffin-Seneca United Way and other local companies and organizations.

The Alliance was formed for the purposes of conducting local health assessments and developing a comprehensive strategic plan based on the assessment findings. Accounting records for the Alliance are maintained in a custodial fund of the Board. Financial information for the Alliance may be obtained by contacting Julie Richards, Health Commissioner of the Seneca County District Board of Health, 71 South Washington Street, Suite 1102, Tiffin, Ohio 44883-2359.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

**D. Public Entity Risk Pool**

The District participates in the County Employee Benefits Consortium of Ohio, Inc (CEBCO). Note 7 provides additional information for this entity.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Basis of Presentation**

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

**Government-Wide Financial Statements**

The statement of net position - cash basis and the statement of activities - cash basis display information about the District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions.

The statement of net position - cash basis presents the cash balance of the District at year end. The statement of activities - cash basis compares disbursements and program receipts for each program or function of the District's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the District is responsible. Program receipts include charges paid by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational requirements of a particular program. Receipts which are not classified as program receipts are presented as general receipts of the District, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financing on a cash basis or draws from the general receipts of the District.

**Fund Financial Statements**

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

**B. Fund Accounting**

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

**Governmental Funds**

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

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

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

*Construction and Demolition Debris fund* - the Construction and Demolition Debris fund is used to account for and report financial resources that are restricted for a particular purpose. This fund receives receipts from the landfill at a rate of \$1.60 per ton collected by the landfill. The District retains \$.40 per ton collected and the remaining receipts are disbursed to the Environmental Protection Agency, Department of Natural Resources, Loudon Township, and the Seneca County Commissioners.

The other governmental funds of the District account for grants and other resources that are restricted or committed for a particular purpose.

*Fiduciary Funds*

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. The District's only fiduciary fund is a custodial fund which accounts for funds of the Seneca County Health Alliance, for which the District serves as fiscal agent.

**C. Basis of Accounting**

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

As a result of the use of this cash basis of accounting, certain assets, deferred outflows of resources, liabilities, deferred inflows of resources, and the effects of these items on revenues and expenses are not recorded in these financial statements.

**D. Budgetary Process**

All funds, other than custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the District may appropriate. The appropriations resolution is the District's authorization to spend resources and sets annual limits on cash disbursements plus encumbrances at the level of control selected by the District. The legal level of control has been established by the District at the fund and object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the District. The amounts reported as the original budgeted amounts on the budgetary schedules reflect the amounts on the certificate of estimated resources in effect when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary schedules reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the District.

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

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

**E. Cash and Investments**

In accordance with Ohio Revised Code, the District's cash is held and invested by the Seneca County Treasurer, who acts as custodian for the District's monies. The District's assets are held in the County Treasurer's cash and investment pool, and are valued at the Treasurer's reported carrying amount. Individual fund integrity is maintained through District records.

**F. Accumulated Leave**

For 2024, GASB Statement No. 101, "*Compensated Absences*", was effective. GASB 101 defines a compensated absence as leave for which employees may receive cash payments when the leave is used for time off or receive cash payments for unused leave upon termination of employment. These payments could occur during employment or upon termination of employment. Compensated absences generally do not have a set payment schedule. The District does not offer noncash settlements.

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.

This GASB pronouncement had no effect on beginning net position/fund balance as unpaid leave is not reflected as a liability under the District's cash basis of accounting.

**G. Employer Contributions to Cost-Sharing Pension Plans**

The District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 8 and 9, the employer contributions include portions for pension benefits and for postretirement health care benefits (OPEB).

**H. Net Position**

Net position is reported as restricted to the extent of limitations imposed on its use, either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The District's policy is to first apply restricted resources when a disbursement is incurred for purposes for which both restricted and unrestricted net position is available.

**I. Fund Cash Balance**

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

*Nonspendable* - The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The District had no nonspendable balance at December 31, 2024.

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

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

**Committed** - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the District. Those committed amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**Assigned** - Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In the General fund, assigned amounts include those approved through the District's formal purchasing procedure and those required for subsequent year appropriations.

**Unassigned** - Unassigned fund balance is the residual classification for the General fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

**J. Interfund Transactions**

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

The District records advances in and advances out as interfund loans; however, these items are not reported as assets and liabilities in the accompanying financial statements.

**K. Leases**

Accruals related to leases (as defined by GASB 87) are not reflected under the District's cash basis of accounting. Lease receipts/disbursements are recognized when they are received/paid.

**L. Subscription Based Information Technology Arrangements**

Accruals related to Subscription Based Information Technology Arrangement (SBITA) contracts (as defined by GASB 96) are not reflected under the District's cash basis of accounting. SBITA disbursements are recognized when they are paid.

**M. Restricted Assets**

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation. The District had no restricted assets at December 31, 2024.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

**N. Capital Assets**

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

**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 reported 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.

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 - PROPERTY TAXES**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the District. Real property tax receipts received in 2024 represent the collection of 2023 taxes. Real property taxes received in 2024 were levied after October 1, 2023, on the assessed values as of January 1, 2023, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. The first payment is due on December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility real property taxes collected for 2024 were levied after October 1, 2023, on the assessed values determined as of December 31, 2023, the lien date. These taxes will be collected in and are intended to finance 2025 operations. Public utility real property is assessed at 35 percent of true value. Public utility property taxes are payable on the same dates as real property taxes described earlier.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

The full tax rate for all District operations for the year ended December 31, 2024, was \$0.30 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2024 property tax receipts were based are as follows:

Real property	\$ 1,529,295,080	78.54%
Public utility personal property	<u>417,743,780</u>	<u>21.46%</u>
Total assessed valuation	<u><u>\$ 1,947,038,860</u></u>	<u><u>100.00%</u></u>

**NOTE 5 - INTERFUND TRANSACTIONS**

**A. Advances**

Interfund advances for the year ended December 31, 2024, consisted of the following, as reported on the fund statements:

<u>Advances to the General fund from:</u>	
Nonmajor governmental funds	\$ 190,000
<u>Advances from the General fund to:</u>	
Nonmajor governmental funds	<u>100,500</u>
Total	<u><u>\$ 290,500</u></u>

The primary purpose of the interfund advances is to cover costs in specific funds where revenues were not received by December 31. These interfund advances are also made to repay advances made in the prior fiscal year from the General fund.

Interfund advances between governmental funds are eliminated on the government-wide financial statements.

Interfund advance balances at December 31, 2024, consisted of \$100,500 advanced to other governmental funds to provide working capital for operations or projects. The interfund advances are expected to be repaid within one year.

**B. Transfers**

Interfund transfers for the year ended December 31, 2024, consisted of the following, as reported on the fund statements:

<u>Transfers from nonmajor governmental funds to:</u>	
General fund	<u><u>\$ 22,487</u></u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. All transfers were made in accordance with Ohio Revised Code Sections 5705.14, 5705.15 and 5705.16. During 2024, the District transferred \$2 to the General fund from the Covid-19 Vaccination special revenue fund (a nonmajor fund) to close the fund. Also, the WIC grant fund, the Get Vaccinated Ohio PH Initiative fund, the Covid-19 Enhanced Operations fund, and the Public Health Workforce fund transferred \$13,313, \$711, \$293, and \$8,168, respectively, to the Termination Benefits fund, which is reported as part of the General fund.

Interfund transfers between governmental funds are eliminated on the government-wide financial statements.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

**NOTE 6 - RISK MANAGEMENT**

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

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

The District belongs to 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:

	2024
Cash and investments	\$ 48,150,572
Actuarial liabilities	22,652,556

**NOTE 7 - PUBLIC ENTITY RISK POOL**

The District participates in the County Employee Benefits Consortium of Ohio, Inc (CEBCO).

Seneca County is the fiscal agent of the District and therefore the District is a member of CEBCO, which is a self-funded, group purchasing consortium that offers medical, dental, vision, and prescription drug coverage to thirty-six counties in Ohio. CEBCO is a nonprofit organization formed by the County Commissioners Association of Ohio (CCAO) to provide cost-effective employee benefit programs for Ohio county governments. Various plan options are available to members. These plans vary primarily by deductibles, coinsurance levels, office visit copays, and out-of-pocket maximums. CEBCO is governed by a board of directors composed mainly of representatives of counties that participate in the program. Premiums are paid on a monthly basis. Pursuant to participation agreements with CEBCO, each member agrees to pay all funding rates associated with the coverage it elects; as such, funding rates are set and billed to the members by CEBCO. The assigned funding rates consist of the following components: administrative fees, stop-loss fees, expected claim costs, and reserves. Reserves are actuarially determined and allocated based on expected claim activity. Rates are calculated to cover the administrative expenses and expected claims costs of the program.

**NOTE 8 - DEFINED BENEFIT PENSION PLAN**

***Plan Description - Ohio Public Employees Retirement System (OPERS)***

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

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

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

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group.

The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

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

Traditional plan state and local members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests at retirement.

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

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the member's original base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3.00%. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20.00% each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

	<u>State and Local</u>	
	<u>Traditional</u>	
<b>2024 Statutory Maximum Contribution Rates</b>		
Employer	14.0 %	
Employee *	10.0 %	
<b>2024 Actual Contribution Rates</b>		
Employer:		
Pension **	14.0 %	
Post-employment Health Care Benefits **	0.0	
Total Employer	<u>14.0 %</u>	
Employee	<u>10.0 %</u>	

- \* Member contributions within the combined plan are not used to fund the defined retirement allowance.
- \*\* These pension and employer health care rates are for the traditional and combined plan. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2024, a portion of the health care rate is funded with reserves.

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll.

The District's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$202,116 for 2024.

***Social Security***

Some of the District's board members contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to the participant.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

Employees contributed 6.2 percent of their gross salaries. The District contributed an amount equal to 6.2 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2024.

**NOTE 9 - POSTEMPLOYMENT BENEFITS**

***Plan Description - Ohio Public Employees Retirement System (OPERS)***

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code. Retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

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

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

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

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

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

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

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

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

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

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

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

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

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

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

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

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

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

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

The base allowance is determined by OPERS and is currently \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51.00% and 90.00% of the base allowance for both non-Medicare and Medicare retirees.

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

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

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50.00% of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the RMA over 15 years at a rate of 10.00% each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20.00% per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

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

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2024, state and local employers contributed at a rate of 14.00% of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a 2.00% allocation to health care for the Combined Plan which has continued through 2024. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2024 was 4.00%. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. For 2024, OPERS did not allocate any employer contributions to post-employment health care.

**NOTE 10 - CONTINGENT GRANTS**

**A. Grants**

The District receives significant financial assistance from numerous federal, state, and local agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the District; however, in the opinion of management, any such disallowed claims will not have a material effect on the financial position of the District.

**B. Litigation**

The District is defendant in several lawsuits. Although management cannot presently determine the outcome of these suits, they believe the resolution of these matters will not materially adversely affect the District's financial condition.

**NOTE 11 - COMMITMENTS**

The District utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year-end are reservations of fund balance for subsequent-year expenditures and may be reported as part of restricted, committed, or assigned classifications of fund balance. At year end, the District's commitments for encumbrances in the governmental funds were as follows:

Fund:	Year-End Encumbrances
General fund	\$ 112,502
Construction and Demolition Debris fund	939,171
Nonmajor governmental funds	100,211
Total	<u>\$ 1,151,884</u>

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

**NOTE 12 - TAX ABATEMENT AGREEMENTS ENTERED INTO BY OTHER GOVERNMENTS**

Other governments entered into property tax abatement agreements with property owners under Enterprise Zone Agreements (EZAs) and the Ohio Community Reinvestment Area (CRA) program with the taxing districts of the District. The EZAs and CRA program are directive incentive tax exemption programs benefiting property owners who renovate or construct new buildings. Under these programs, the other governments designated areas to encourage revitalization of the existing housing stock and the development of new structures. Within the taxing districts of the District, the City of Tiffin, Hopewell Township and the City of Fostoria have entered into such agreements. The amount of foregone property tax revenue for 2024 totaled \$1,456. The District is not receiving any amounts from these other governments in association with the foregone property tax revenue.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2024**

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Receipts:</b>				
Property and other local taxes	\$ 597,327	\$ 606,495	\$ 606,367	\$ (128)
Licenses and Permits	8,903	11,369	12,477	1,108
Fees	331,315	336,211	330,293	(5,918)
Contractual services	161,567	187,374	180,075	(7,299)
Intergovernmental	40,105	63,187	63,315	128
Interest revenue	50,000	236,310	258,875	22,565
Miscellaneous	12,480	17,354	18,932	1,578
<b>Total receipts</b>	<b>1,201,697</b>	<b>1,458,300</b>	<b>1,470,334</b>	<b>12,034</b>
<b>Disbursements:</b>				
Current:				
Administration	1,670,584	1,730,584	1,568,485	162,099
Excess of disbursements over receipts	(468,887)	(272,284)	(98,151)	174,133
<b>Other financing sources (uses):</b>				
Transfers in	-	2	2	-
Advances in	150,000	190,000	190,000	-
Advances (out)	(112,500)	(112,500)	(100,500)	12,000
<b>Total other financing sources (uses)</b>	<b>37,500</b>	<b>77,502</b>	<b>89,502</b>	<b>12,000</b>
Net change in fund balance	(431,387)	(194,782)	(8,649)	186,133
<b>Fund balance at beginning of year</b>	<b>780,522</b>	<b>780,522</b>	<b>780,522</b>	<b>-</b>
<b>Prior year encumbrances appropriated</b>	<b>39,548</b>	<b>39,548</b>	<b>39,548</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ 388,683</b>	<b>\$ 625,288</b>	<b>\$ 811,421</b>	<b>\$ 186,133</b>

SEE ACCOMPANYING NOTES TO THE SUPPLEMENTARY INFORMATION

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS  
CONSTRUCTION AND DEMOLITION DEBRIS FUND  
FOR THE YEAR ENDED JUNE 30, 2024**

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Receipts:</b>				
Fees	\$ 3,300,000	\$ 3,108,774	\$ 3,076,389	\$ (32,385)
Miscellaneous	10	256	254	(2)
<b>Total receipts</b>	<b>3,300,010</b>	<b>3,109,030</b>	<b>3,076,643</b>	<b>(32,387)</b>
<b>Disbursements:</b>				
Current:				
Environmental Health				
Construction and demolition services	4,614,242	5,364,242	4,072,819	1,291,423
Net change in fund balance	(1,314,232)	(2,255,212)	(996,176)	1,259,036
<b>Fund balance at beginning of year</b>	<b>2,936,821</b>	<b>2,936,821</b>	<b>2,936,821</b>	<b>-</b>
<b>Prior year encumbrances appropriated</b>	<b>592,962</b>	<b>592,962</b>	<b>592,962</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ 2,215,551</b>	<b>\$ 1,274,571</b>	<b>\$ 2,533,607</b>	<b>\$ 1,259,036</b>

SEE ACCOMPANYING NOTES TO THE SUPPLEMENTARY INFORMATION

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

**NOTES TO THE SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 1 - BUDGETARY BASIS OF ACCOUNTING**

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Schedule of Receipts, Disbursements and Changes in Fund Balance - Budget and Actual - Budget Basis presented for the General fund and the Construction and Demolition Debris fund are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The differences between the budgetary basis and the cash basis are as follows:

1. Outstanding year end encumbrances are treated as disbursements (budgetary basis) rather than as restricted, committed or assigned fund balance (cash basis).
2. Some funds are included in the General fund (cash basis) but have separate legally adopted budgets (budgetary basis).

Adjustments necessary to convert the results of operations at the end of the year on the budgetary basis to the cash basis are as follows:

**Fund Cash Balance**

	<u>General</u>	<u>Construction and Demolition Debris</u>
Budgetary basis	\$ 811,421	\$ 2,533,607
Funds budgeted elsewhere	21,999	-
Encumbrances	<u>112,502</u>	<u>939,171</u>
Cash basis	<u>\$ 945,922</u>	<u>\$ 3,472,778</u>

As part of Governmental Accounting Standards Board Statement No. 54, “Fund Balance Reporting”, certain funds that are legally budgeted in separate special revenue funds are considered part of the General fund. This includes the Termination Benefits fund.

**This page intentionally left blank.**

# OHIO AUDITOR OF STATE KEITH FABER



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

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

Seneca County District Board of Health  
Seneca County  
71 South Washington Street, Suite 1102  
Tiffin, Ohio 44883-2359

To the Members of the Board:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Seneca County District Board of Health, Seneca County, Ohio (the District) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 9, 2025, wherein we noted the District uses a special purpose framework other than generally accepted accounting principles.

### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the 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.

Seneca County District Board of Health  
Seneca 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

October 9, 2025

# OHIO AUDITOR OF STATE KEITH FABER



## SENECA COUNTY DISTRICT BOARD OF HEALTH

SENECA 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 10/21/2025

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)