



OHIO AUDITOR OF STATE
KEITH FABER



**LORAIN COUNTY GENERAL HEALTH DISTRICT
LORAIN COUNTY**

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**LORAIN COUNTY GENERAL HEALTH DISTRICT
LORAIN COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Lorain County General Health District
Lorain County
9880 South Murray Ridge Road
Elyria, Ohio 44035

To the District Members:

Report on the Audit of the Financial Statements

Opinions

We have audited the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lorain County General Health District, Lorain 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 and where applicable cash flows thereof and the respective budgetary comparison for the General Fund, and the Women, Infants, and Children Fund (WIC) for the year then ended in accordance with the cash-basis of accounting described in Note 2D.

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 2D 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.

Efficient • Effective • Transparent

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 2D, 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 as a whole that collectively comprise the District's basic financial statements.

The Combining Schedule of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances – Non-Major Governmental Funds presents additional analysis and is not a required part of the financial statements.

The Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied 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 & 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 September 12, 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

A handwritten signature in black ink, reading "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

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

September 12, 2025

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2024

(UNAUDITED)

The management's discussion and analysis of the Lorain County General Health District, dba Lorain County Public Health (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. Readers should also review the basic financial statements and notes to enhance their understanding of the District's financial performance.

Highlights

Key highlights for 2024 are as follows:

Net position of governmental activities increased \$ 2,446,091 or 36.2 percent during 2024.

The largest source of District revenue was from operating grants, entitlements and contributions. These receipts represented 40.7 percent of total revenue. Charges for services and property and other local taxes provided the next largest sources of revenue, representing 37.7 and 21.2 percent of total revenue, respectively.

Using the Basic Financial Statements

This annual report is in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as 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 segregate money based on legal regulations or for specific purposes. These statements present financial information by fund, presenting major funds in separate columns. The notes to the basic financial statements are an integral part of the District-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. These financial statements follow the basis of accounting the Auditor of State prescribes or permits. The District has elected to present its financial statements on the cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the District's cash basis of accounting, receipts are recognized when received, rather than when earned, and disbursements when paid, rather than when a liability is incurred.

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2024

(UNAUDITED)

Reporting the Health District as a Whole

The Statement of Net Position – Cash Basis and The Statement of Activities – Cash Basis reflect how the District did financially during 2024. 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 cash disbursements with program receipts for each Governmental program activity. Program receipts include charges paid by the recipient for 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 cash 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, you 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 in the major local revenue sources such as property taxes.

Reporting the District's Most Significant Funds

Fund financial statements provide detailed information about the District's major funds, not the District as a whole. The District establishes separate funds to manage its many activities and to help demonstrate that money that is restricted in its use is spent for the intended purpose.

All of the District's activities are reported as governmental activities. Governmental fund financial statements provide a detailed view of the District's governmental operations and the basic services it provides. Governmental fund information helps determine the availability of financial resources to support the District's programs. The District's major Governmental funds have separate columns on the financial statements. The District's major Governmental funds are the General Fund, and the Women, Infants and Children (WIC) Fund. The programs reported in Governmental funds are those reported in the Governmental activities section of the entity-wide statements.

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
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 for 2024 compared to 2023 on a cash basis:

TABLE 1
Net Position

	Governmental Activities	
	2024	2023
Assets		
Equity in pooled cash	\$ 9,195,483	\$ 6,749,392
Total assets	<u>9,195,483</u>	<u>6,749,392</u>
Net position		
Restricted	1,585,303	1,712,679
Unrestricted	7,610,180	5,036,713
Total net position	<u>\$ 9,195,483</u>	<u>\$ 6,749,392</u>

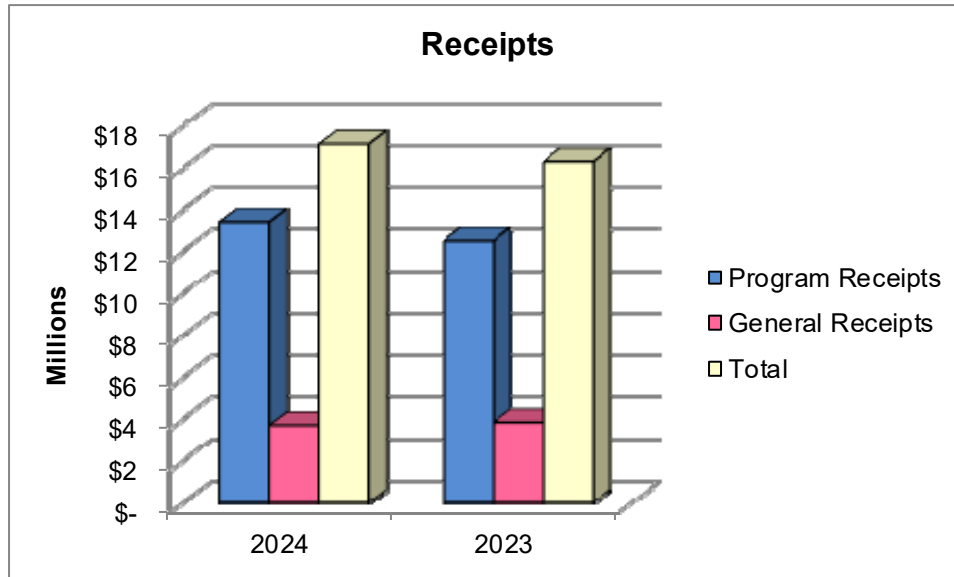
As mentioned previously, the net position of Governmental activities increased \$ 2,446,091 during 2024. The increase was primarily associated with the General Fund, which increased by \$ 2,516,481.

Table 2 reflects the changes in net position in 2024 compared to 2023 on a cash basis.

Table 2
Change in Net Position

	Governmental Activities	
	2024	2023
Receipts		
Program receipts		
Charges for services and sales	\$ 6,456,788	\$ 3,600,491
Operating grants, entitlements and contributions	6,982,089	8,886,487
Total program receipts	<u>13,438,877</u>	<u>12,486,978</u>
General receipts		
Property and other local taxes	3,633,465	3,703,851
Grants and entitlements	51,954	63,670
Miscellaneous	14,159	69,148
Total general receipts	<u>3,699,578</u>	<u>3,836,669</u>
Total receipts	<u>17,138,455</u>	<u>16,323,647</u>
Disbursements		
Public health services	<u>14,692,364</u>	<u>16,186,962</u>
Excess of disbursements over receipts	2,446,091	136,685
Net position, beginning of year	<u>6,749,392</u>	<u>6,612,707</u>
Net position, end of year	<u>\$ 9,195,483</u>	<u>\$ 6,749,392</u>

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)



Program receipts in 2024 represent 78.4 percent of total receipts as compared to 76.5 percent in 2023. These receipts are primarily comprised of fees received for home health services, immunizations, inspections, food service licenses and restricted intergovernmental receipts.

General receipts represent 21.6 percent of the District's total receipts, and of this amount, 98.2 percent are property and other local taxes.

Governmental Activities

If one looks at the Statement of Activities – Cash Basis, the first column lists the major service provided by the District. The next column identifies the costs of providing that service. The major program disbursements for governmental activities are for public health services. The next two columns of the Statement entitled Program Receipts identify amounts collected through fees and grants received by the District that have a restricted use. The Net (Disbursement) column compares the program receipts to the cost of the service. This “net cost” amount represents the cost of the services that expend general receipts, the source of which to a significant extent is the local taxpayer. A comparison between the total cost of services and the net cost is presented below.

	Total Cost of Services		Net Cost of Services	
	2024	2023	2024	2023
Public health services	\$ 14,692,364	\$ 16,186,962	\$ 1,253,487	\$ 3,699,984

Property taxes and other general receipts support 25.2 percent of the governmental activities.

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2024

(UNAUDITED)

The District's Funds

Total Governmental funds had receipts of \$ 17,138,455 and disbursements of \$ 14,725,367. The General Fund balance increased by \$ 2,516,481 in 2024, as compared to a increase of \$ 270,792 in 2023. WIC Fund balance had a increase of \$ 8,732 in 2024 as compared to an increase of \$ 4,392 in 2023.

Budget Highlights

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

The Board of Health amends the General Fund budget as necessary to reflect incremental revenues and corresponding expenditures. The Health Commissioner approves all adjustments to categories within the Board approved appropriations.

Excluding other sources, General Fund final budgeted receipts were \$ 809,701 higher than originally budgeted. Actual receipts were higher than final budget receipts by \$ 262,207. Excluding other uses, General Fund final disbursements budget was \$ 198,000 less than the originally budgeted amount, while actual disbursements were \$ 946,862 less than final appropriations.

Excluding other sources, WIC Fund final budgeted receipts were \$ 52,500 more than originally budgeted. Actual receipts were less than final budget receipts by \$ 380,218. Excluding other uses, WIC Fund final disbursements budget were \$ 32,500 higher than the originally budgeted amount, while actual disbursements were \$ 76,990 less than final appropriations.

Capital Assets and Debt Administration

Capital Assets

The District currently tracks its capital assets. However, since the financial statements are presented on a cash basis, capital assets are not reflected on the District's financial statements. Instead, the acquisitions of property, plant and equipment are recorded as disbursements when paid.

Debt

The District has no debt obligations.

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2024

(UNAUDITED)

Current Issues

There has been a funding impact upon some local health departments associated with the funding restructuring occurring in Washington, D.C. One grant in particular is in limbo and will remain as such until a decision has been made to fund the federal agency. So far this is not impacting operations of the department, instead impacting citizens in need of a new septic system.

The next public health levy will be on the ballot in the fall of 2026 and will be in place for 5 years. The current levy is in place until the end of 2027. These levy dollars provide a stable funding base for the Health District.

Public health reaccreditation efforts will begin during the latter part of 2025. It takes close to a year of internal work to be completed prior to submitting for PHAB reaccreditation consideration. Legally, all health departments in Ohio are required to be nationally accredited and failure to achieve this distinction can impact State and Federal funding opportunities. LCPH performs extremely well during the previous accreditation evaluations and expects to perform just as well during this cycle.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the District's finances and to reflect the District's accountability for the monies it receives. If you have any questions about this report or need additional information, contact the Health Commissioner at Lorain County General Health District, 9880 S. Murray Ridge Road, Elyria, Ohio 44035, or by telephone at 440-284-3219.

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
STATEMENT OF NET POSITION – CASH BASIS
DECEMBER 31, 2024

	Governmental Activities
Assets	
Equity in pooled cash	\$ 9,195,483
Total assets	<u>9,195,483</u>
Net position	
Restricted	1,585,303
Unrestricted	7,610,180
Total net position	<u>\$ 9,195,483</u>

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

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
STATEMENT OF ACTIVITIES – CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

		Program Cash Receipts		Net
	Cash	Charges	Operating	(Disbursements)
	Disbursements	for Services	Grants and	Receipts and
		and Sales	Contributions	Changes in
				Net Position
Governmental activities				
Public health services	<u>\$ 14,692,364</u>	<u>\$ 6,456,788</u>	<u>\$ 6,982,089</u>	(1,253,487)
General receipts				
Property taxes levied for:				
General purposes				3,633,465
Grants and entitlements not restricted to specific purposes				64,950
Miscellaneous				1,163
Total general receipts				<u>3,699,578</u>
Change in net position				2,446,091
Net position at beginning of year				<u>6,749,392</u>
Net position at end of year				<u>\$ 9,195,483</u>

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

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH

STATEMENT OF CASH BASIS ASSETS AND
FUND BALANCES – GOVERNMENTAL FUNDS

DECEMBER 31, 2024

	General Fund	WIC Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Equity in pooled cash	\$ 6,921,938	\$ 213,167	\$ 1,357,992	\$ 8,493,097
Total assets	<u>6,921,938</u>	<u>213,167</u>	<u>1,357,992</u>	<u>8,493,097</u>
Fund balances				
Restricted	14,144	213,167	1,357,992	1,585,303
Committed	32,815	-	-	32,815
Assigned	251,098	-	-	251,098
Unassigned	6,623,881	-	-	6,623,881
Total fund balances	<u>\$ 6,921,938</u>	<u>\$ 213,167</u>	<u>\$ 1,357,992</u>	<u>\$ 8,493,097</u>

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

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES – CASH BASIS

DECEMBER 31, 2024

Total governmental fund balances	\$ 8,493,097
Amounts reported for governmental activities in the statement of net position are different because:	
Governmental activities net position includes the internal service fund's cash and cash equivalents.	
The proprietary fund's statements include these assets.	<u>702,386</u>
Net position of governmental activities	<u><u>\$ 9,195,483</u></u>

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

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH BASIS FUND BALANCES – GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

	General Fund	WIC Fund	Other Governmental Funds	Total Governmental Funds
Receipts				
Taxes	\$ 3,633,465	\$ -	\$ -	\$ 3,633,465
Intergovernmental				
Federal	-	1,147,813	2,648,894	3,796,707
State	2,048,779	-	450,949	2,499,728
Local grants	495,078	-	-	495,078
Special assessments	4,973	-	-	4,973
Charges for services				
Home health services	459,778	-	-	459,778
Immunizations	680,095	-	-	680,095
Inspection fees	2,092,220	-	-	2,092,220
Contractual services	1,161,614	-	-	1,161,614
Licenses	101,228	-	811,903	913,131
Miscellaneous				
Other receipts	48,144	-	98,198	146,342
Other fees	732,606	-	-	732,606
Refunds	477,161	32,469	13,088	522,718
Total receipts	<u>11,935,141</u>	<u>1,180,282</u>	<u>4,023,032</u>	<u>17,138,455</u>
Disbursements				
Salaries and benefits	7,550,157	1,026,955	2,514,795	11,091,907
Travel	61,323	2,189	35,980	99,492
Office supplies	247,257	23,856	45,597	316,710
Medical supplies	377,107	2,333	9,743	389,183
Equipment	50,254	31,125	23,696	105,075
Contracts - repair/service	565,008	7,853	874,579	1,447,440
Distribution to state	312,447	-	151,442	463,889
Other expenditures	495,567	62,779	253,325	811,671
Total disbursements	<u>9,659,120</u>	<u>1,157,090</u>	<u>3,909,157</u>	<u>14,725,367</u>
Excess receipts over/(under) disbursements	<u>2,276,021</u>	<u>23,192</u>	<u>113,875</u>	<u>2,413,088</u>
Other financing sources (uses)				
Transfers in	14,460	-	-	14,460
Transfers out	-	(14,460)	-	(14,460)
Advances in	857,000	-	631,000	1,488,000
Advances out	(631,000)	-	(857,000)	(1,488,000)
Total other financing sources (uses)	<u>240,460</u>	<u>(14,460)</u>	<u>(226,000)</u>	<u>-</u>
Net change in fund balances	2,516,481	8,732	(112,125)	2,413,088
Cash balance, beginning	<u>4,405,457</u>	<u>204,435</u>	<u>1,470,117</u>	<u>6,080,009</u>
Cash balance, ending	<u>\$ 6,921,938</u>	<u>\$ 213,167</u>	<u>\$ 1,357,992</u>	<u>\$ 8,493,097</u>

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

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH

RECONCILIATION OF THE STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
BASIS FUND BALANCES – GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES – CASH BASIS

FOR THE YEAR ENDED DECEMBER 31, 2024

Net change in fund balances - total governmental funds	\$ 2,413,088
--	--------------

Amounts reported for governmental activities in the
statement of activities are different because:

Internal service funds charge insurance costs to other funds. The entity-wide
statements eliminate governmental fund expenditures and related internal
service fund charges. Governmental activities report allocated net
internal service fund receipts (disbursements).

33,003

Change in net position of governmental activities

<u>\$ 2,446,091</u>

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

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL (BUDGET BASIS) – GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	GENERAL FUND			Variance with Final Budget Positive (Negative)
	Budget Amounts			
	Original	Final	Actual	
Receipts				
Taxes	\$ 3,461,736	\$ 3,621,736	\$ 3,633,465	\$ 11,729
Intergovernmental				
State	1,890,498	1,915,198	2,048,779	133,581
Local grants	669,840	669,840	495,078	(174,762)
Special assessments	-	-	4,973	4,973
Charges for services				
Home health services	500,000	470,000	459,778	(10,222)
Immunizations	675,000	575,000	680,095	105,095
Inspection fees	1,112,400	1,942,400	2,092,220	149,820
Contractual services	1,042,100	1,042,100	1,161,614	119,514
Licenses	71,000	86,000	101,228	15,228
Miscellaneous				
Other receipts	242,900	67,900	48,144	(19,756)
Other fees	655,000	740,000	732,606	(7,394)
Refunds	542,759	542,760	477,161	(65,599)
Total receipts	10,863,233	11,672,934	11,935,141	262,207
Disbursements				
Salaries and benefits	8,214,718	7,915,718	7,544,183	371,535
Travel	57,170	61,330	61,323	7
Office supplies	297,845	324,380	256,650	67,730
Medical supplies	444,806	458,741	384,898	73,843
Equipment	141,630	89,070	50,254	38,816
Contracts - repair/service	577,042	655,692	589,512	66,180
Distribution to state	528,083	528,083	463,382	64,701
Other expenditures	755,343	785,623	521,573	264,050
Total disbursements	11,016,637	10,818,637	9,871,775	946,862
Excess receipts over/(under) disbursements	(153,404)	854,297	2,063,366	1,209,069
Other financing sources (uses)				
Advances in	1,508,000	1,994,000	857,000	(1,137,000)
Advances out	(1,458,000)	(1,813,000)	(631,000)	1,182,000
Total other financing sources (uses)	50,000	181,000	226,000	45,000
Net change in fund balances	(103,404)	1,035,297	2,289,366	1,254,069
Prior year encumbrances	277,392	277,392	277,392	-
Cash balance, beginning	4,089,936	4,089,936	4,089,936	-
Cash balance, ending	\$ 4,263,924	\$ 5,402,625	\$ 6,656,694	\$ 1,254,069

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

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL (BUDGET BASIS) – WIC FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	WIC FUND			Variance with Final Budget Positive (Negative)
	Budget Amounts		Actual	
	Original	Final		
Receipts				
Intergovernmental				
Federal	\$ 1,508,000	\$ 1,560,500	\$ 1,147,813	\$ (412,687)
Miscellaneous				
Refunds	-	-	32,469	32,469
Total receipts	1,508,000	1,560,500	1,180,282	(380,218)
Disbursements				
Salaries and benefits	1,122,710	1,093,242	1,032,929	60,313
Travel	2,000	2,190	2,189	1
Office supplies	31,265	25,302	23,856	1,446
Medical supplies	5,500	3,912	2,333	1,579
Equipment	4,050	44,928	37,995	6,933
Contracts - repair/service	14,020	10,120	8,488	1,632
Other expenditures	68,735	101,086	96,000	5,086
Total disbursements	1,248,280	1,280,780	1,203,790	76,990
Excess receipts over/(under) disbursements	259,720	279,720	(23,508)	(303,228)
Other financing sources (uses)				
Transfers in	15,000	35,000	14,460	(20,540)
Transfers out	(15,000)	(35,000)	(14,460)	20,540
Advances in	250,000	250,000	-	250,000
Advances out	(250,000)	(250,000)	-	250,000
Total other financing sources (uses)	-	-	-	500,000
Net change in fund balances	259,720	279,720	(23,508)	196,772
Prior year encumbrances	6,000	6,000	6,000	-
Cash balance, beginning	236,562	236,562	236,562	-
Cash balance, ending	\$ 502,282	\$ 522,282	\$ 219,054	\$ 196,772

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

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
STATEMENT OF FUND NET POSITION –
CASH BASIS - INTERNAL SERVICE FUND

DECEMBER 31, 2024

	Internal Service Fund
Assets	
Equity in pooled cash	\$ 702,386
Total assets	<u>702,386</u>
Net position	
Unrestricted	702,386
Total fund balances	<u>\$ 702,386</u>

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

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND NET POSITION - CASH BASIS – INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

Operating receipts	
Charges for services	\$ 2,123,565
Total operating receipts	<u>2,123,565</u>
Operating disbursements	
Claims	1,700,839
Purchased services	379,690
Other	10,033
Total operating disbursements	<u>2,090,562</u>
Operating income	<u>33,003</u>
Change in net position	33,003
Net position beginning of year	<u>669,383</u>
Net position end of year	<u><u>\$ 702,386</u></u>

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

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH

STATEMENT OF CASH FLOWS -
CASH BASIS – INTERNAL SERVICE FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Cash flows from operating activities:	
Cash received from transactions with other funds	\$ 2,123,565
Cash payments for claims	(1,700,839)
Cash payments for purchased services	(379,690)
Cash payments - other	<u>(10,033)</u>
Net cash provided by operating activities	<u>33,003</u>
 Net increase in cash and cash equivalents	 33,003
 Cash and cash equivalents beginning of year	 <u>669,383</u>
 Cash and cash equivalents end of year	 <u>\$ 702,386</u>
 Reconciliation of operating income to net cash provided by operating activities:	
 Operating income	 <u>\$ 33,003</u>
 Net cash provided by operating activities	 <u>\$ 33,003</u>

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

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LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - DESCRIPTION OF THE GENERAL HEALTH DISTRICT AND REPORTING ENTITY

The constitution and laws of the State of Ohio establish the rights and privileges of the Lorain County General Health District, dba Lorain County Public Health, (the District) as a body corporate and politic. An ten member Board, including a Health Commissioner govern the District which provides health services to the community including education and prevention of disease.

REPORTING ENTITY

A reporting entity is comprised of the primary government, component units and other organizations ensuring that the financial statements are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District. They comprise the District's legal entity which provides services associated with immunization, vital statistics, health related licenses and permits, disease prevention and control, public health nursing, water and solid waste programs and emergency preparedness programs.

The Lorain County Commissioners are the taxing authority for the District. The Lorain County Auditor and the Lorain County Treasurer are responsible for fiscal control of the resources of the District.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

These financial statements follow the basis of accounting the Auditor of State prescribes or permits.

The District's Basic Financial Statements consist of government-wide financial statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements, which provide a more detailed level of financial information.

Government-Wide Financial Statements

The statement of Net Position – 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. The activity of the internal service fund is eliminated to avoid “doubling up” receipts and disbursements. The statements distinguish between those activities of the District that are governmental in nature and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District has no business-type activities.

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 presents a comparison between direct disbursements and program receipts for each program or function of the District's governmental activities. Direct disbursements are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. 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 or capital requirements of a particular program. Receipts which are not classified as program receipts are presented as general receipts of the District, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financing or draws from the general receipts of the District.

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. BASIS OF PRESENTATION (continued)

Fund Financial Statements

During the year, the District segregates transactions related to certain District functions or activities in separate funds 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 fund accounting 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. Funds are used to segregate resources that are restricted as to use. The District utilizes the governmental category of funds.

Governmental Funds

Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. The following are the District's major governmental funds:

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

Women, Infants and Children (WIC) Fund – this fund receives federal grant funds which are used to provide services through the Special Supplemental Nutrition Program.

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

C. MEASUREMENT FOCUS

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 generally accepted accounting principles. Under the District's cash basis of accounting, receipts are recognized when received in cash, rather than when earned, and disbursements when paid, rather than when a liability is incurred.

D. BASIS OF ACCOUNTING

These financial statements are presented in accordance with the cash basis of accounting. As a result of the use of the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in these financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. CASH

As required by Ohio Revised Code, the Lorain County Treasurer is custodian for the District's cash. The District's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount. Financial information can be obtained from the Lorain County Treasurer, located at 226 Middle Avenue, Elyria, Ohio 44035.

F. CAPITAL ASSETS

Acquisitions of property, plant and equipment are recorded as disbursements when paid. Acquisitions of property are not reflected as an asset under the basis of accounting the District uses.

G. COMPENSATED ABSENCES

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The cash basis of accounting does not recognize unpaid leave as a liability.

H. LONG-TERM OBLIGATIONS

The District did not have any bonds or other long-term debt obligations.

I. INTERFUND RECEIVABLES/PAYABLES

The statements report exchange transactions between funds as receipts in the seller funds and as disbursements in the purchasing funds. Non-exchange flows of cash from one fund to another are reported as interfund transfers. Governmental funds report interfund transfers as other financing sources/uses.

J. NET POSITION

These statements report restricted net position when enabling legislation or creditors, grantors or laws or regulations of other governments have imposed limitations on their use. The Statement of Net Position reports \$ 1,585,303 as restricted net position, none of which is restricted by enabling legislation.

The District first applies restricted resources when incurring a disbursement for which it may use either restricted or unrestricted resources.

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. FUND BALANCE

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

Nonspendable - The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

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

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

Assigned - Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Board of Health.

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

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

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. BUDGETARY PROCESS

The Ohio Revised Code requires that all funds be budgeted and appropriated. The major documents prepared are the appropriations resolution and certificate of estimated resources, which use the budgetary basis of accounting. The budgetary basis reports expenditures when a commitment is made (i.e., when an encumbrance is approved). The certificate of estimated resources establishes a limit on the amounts the Board of Health may appropriate. The appropriations resolution is the Board's authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control selected by the Board. The Board of Health uses the fund/function level as its legal level of control for all funds.

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

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

The District amends the certificate of estimated resources during the year if the District receives additional or new sources of funds. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources in effect at the time final appropriations were passed by the District.

The Board may amend appropriations throughout the year with the restriction that appropriations may not exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the District during the year.

Budget versus actual statements for major funds are presented as part of the basic financial statements.

The following adjustment is necessary to reconcile the cash basis statement to the budget basis statement:

	Net Change in Fund Balance	
	General Fund	WIC Fund
Budget basis	\$ 2,289,366	\$ (23,508)
Adjustment for encumbrances	251,098	8,257
Funds budgeted elsewhere	(23,983)	-
Funds presented elsewhere	-	23,983
Cash basis, as reported	<u>\$ 2,516,481</u>	<u>\$ 8,732</u>

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 3 – FUND BALANCES

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on a fund for the major governmental funds and all other governmental funds are presented below:

Fund balances	General Fund	WIC Fund	Nonmajor Governmental Funds	Total
Restricted for:				
WIC Retirement	\$ 14,144	\$ -	\$ -	\$ 14,144
WIC	-	213,167	-	213,167
Food Service	-	-	287,931	287,931
Solid Waste Management	-	-	5,023	5,023
Car Seat Program	-	-	7,977	7,977
Construction, Demolition and Debris	-	-	103,365	103,365
Smoke Free Ohio	-	-	3,425	3,425
Title X	-	-	100,031	100,031
Public Health Emergency Preparedness	-	-	33,222	33,222
Maternal and Child Health Grants	-	-	20,568	20,568
Water Quality	-	-	33,759	33,759
Traffic Safety	-	-	21,913	21,913
Creating Healthy Communities	-	-	5,000	5,000
Active Transportation	-	-	64,679	64,679
Safe Streets & Roads	-	-	31,908	31,908
Ohio Health Equity	-	-	103,884	103,884
ODM-MCO	-	-	142,392	142,392
Covid-19 Enhanced Operations	-	-	56,412	56,412
Integrated Harm Reduction	-	-	44,221	44,221
Perinatal Behavior	-	-	70,500	70,500
Regional Linkages to Care	-	-	14,250	14,250
Temporary Assistance Needy Families	-	-	16,145	16,145
Workforce Development	-	-	58,377	58,377
Ohio Healthy Start Initiative	-	-	133,010	133,010
Total restricted	14,144	213,167	1,357,992	1,585,303
Committed for:				
Sewer replacement	32,815	-	-	32,815
Total committed	32,815	-	-	32,815
Assigned for:				
Encumbrances	251,098	-	-	251,098
Total assigned	251,098	-	-	251,098
Unassigned	6,623,881	-	-	6,623,881
Total fund balances	\$ 6,921,938	\$ 213,167	\$ 1,357,992	\$ 8,493,097

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 4 - CASH BALANCES

The District's cash pool, used by all funds, is deposited with the Lorain County Treasurer. The cash pool is commingled with Lorain County's cash and investment pool and is not identifiable as to demand deposits or investments. The carrying amount of cash on deposit with the Lorain County Treasurer at December 31, 2024 was \$ 9,195,483.

NOTE 5 - PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of Health. The Ohio Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State of Ohio, and are reflected in the accompanying financial statements as intergovernmental receipts. Tax payments are due to Lorain County by December 31. If the property owner elects to make semi-annual payment, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the District.

The full tax rate for all District operations for the year ended December 31, 2024, was \$ 1.00 per \$1,000 of assessed value. The assessed values of real and personal property upon which 2021 property tax receipts were based are as follows:

Real property	\$ 8,599,097,690
Public utility property	582,027,640
	<u>\$ 9,181,125,330</u>

Lorain County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

NOTE 6 - RISK MANAGEMENT

A. PROPERTY AND LIABILITY

The District has obtained commercial insurance for comprehensive property and general liability, vehicles, and errors and omissions. Settled claims have not exceeded commercial coverage in any of the past three years. There have been no significant reductions in coverage from prior years.

B. EMPLOYEE MEDICAL BENEFITS

The District provides dental and vision insurance through commercial insurance coverage.

The District provides employee health and prescription benefits through a self-insurance program administered by Medical Mutual. The District limits its liability for medical claims by maintaining a specific/family stop-loss and aggregate stop loss thresholds of \$ 50,000 and \$ 1,000,000, respectively.

The Internal Service Fund pays covered claims to service providers, and recovers these costs from charges to other funds based on an actuarially determined cost per employee.

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 7 - CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, management believes such refunds, if any, would not be significant.

NOTE 8 – DEFINED BENEFIT PENSION PLAN

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 member may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement and public safety divisions. Members in the state and local divisions may participate in all three plans.

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

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

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 8 – DEFINED BENEFIT PENSION PLAN (continued)

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
<u>State and Local</u>	<u>State and Local</u>	<u>State and Local</u>
Age and service requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and service requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and service requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<u>Public Safety</u>	<u>Public Safety</u>	<u>Public Safety</u>
Age and service requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and service requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and service requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<u>Law Enforcement</u>	<u>Law Enforcement</u>	<u>Law Enforcement</u>
Age and service requirements: Age 52 with 15 years of service credit	Age and service requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and service requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<u>Public Safety and Law Enforcement</u>	<u>Public Safety and Law Enforcement</u>	<u>Public Safety and Law Enforcement</u>
Formula: 2.2% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.2% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.2% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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.

Law enforcement and public safety members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

Combined plan members retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit.

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 8 – DEFINED BENEFIT PENSION PLAN (continued)

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 benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the member's original base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), 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.

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 8 – DEFINED BENEFIT PENSION PLAN (continued)

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

	State and Local	Public Safety	Law Enforcement
2024 Statutory maximum contribution rates			
Employer	14.0%	18.1%	18.1%
Employee *	10.0%	**	***
2024 Actual contribution rates			
Employer			
Pension ****	14.0%	18.1%	18.1%
Post-employment health care benefits ****	0.0%	0.0%	0.0%
Total employer	<u>14.0%</u>	<u>18.1%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>12.0%</u>	<u>13.0%</u>

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

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

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The District's contractually required contribution was \$ 1,051,730 for year 2024.

NOTE 9 – POSTEMPLOYMENT BENEFITS

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.

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 9 – POSTEMPLOYMENT BENEFITS (continued)

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 cred 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 page 55.

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:

Group A	Group B	Group C
Age and Service Requirements <i>December 1, 2014 or Prior</i>	Age and Service Requirements <i>December 1, 2014 or Prior</i>	Age and Service Requirements <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
Age and Service Requirements <i>January 1, 2015 through December 31, 2021</i>	Age and Service Requirements <i>January 1, 2015 through December 31, 2021</i>	Age and Service Requirements <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

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 9 – POSTEMPLOYMENT BENEFITS (continued)

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

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

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

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

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

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that 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 percent each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20 percent per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

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

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

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 9 – POSTEMPLOYMENT BENEFITS (continued)

Employer contribution rates are expressed as a percentage of the earnable salary of active members. For fiscal year 2024, state and local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a two percent 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 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

NOTE 10 – CHANGE IN ACCOUNTING PRINCIPLE

For fiscal year 2024, the District has implemented GASB Statement No. 100, "Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62" and GASB Statement No. 101, "Compensated Absences", GASB implementation Guide No. 2021-1 – as it related to question 5.1 and GASB implementation Guide No 2023-1.

GASB Statement No.100 will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision-useful, understandable, and comprehensive information for users about accounting changes and error corrections.

Question 5.1 from Implementation Guide 2021-1 addresses the collective significance of applying the capitalization threshold to individual items in a group of assets. The District reviewed its capital asset groupings and determined there were no asset groups where individually the assets were under the capitalization threshold yet were significant collectively.

The implementation of GASB Statement No. 100 and GASB Implementation Guides 2021-1 and 2023-1 did not have any effect on beginning net position/fund balance. In an effort to promote comparability with other governments, the District updated its calculation of net position restricted for pension and OPEB plans for 2024.

This change had no impact on beginning net position, but rather reclassified the amounts presented as net position restricted for OPEB plans and unrestricted net position.

SUPPLEMENTARY INFORMATION

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
COMBINING SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
CASH BASIS FUND BALANCES – NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Food Service	Solid Waste Management	Car Seat Program	Construction Demolition and Debris	Smoke Free Ohio	HIV Federal Grant
Receipts						
Intergovernmental						
Federal	\$ -	\$ -	\$ -	\$ -	\$ 28,730	\$ 128,448
State	-	-	-	-	84,569	-
Charges for services						
Licenses	751,403	60,500	-	-	-	-
Miscellaneous						
Other receipts	-	-	12,922	84,912	-	-
Refunds	-	-	-	-	12,089	-
Total receipts	<u>751,403</u>	<u>60,500</u>	<u>12,922</u>	<u>84,912</u>	<u>125,388</u>	<u>128,448</u>
Disbursements						
Salaries and benefits	666,958	205	-	12,389	72,306	51,265
Travel	10,717	-	-	-	742	482
Office supplies	2,891	-	-	-	66	-
Medical supplies	-	-	-	-	-	26
Equipment	2,850	-	-	-	-	-
Contracts - repair/service	-	-	8,364	-	42,839	-
Distribution to state	40,468	57,500	-	53,474	-	-
Other expenditures	5,212	-	-	-	5,832	7,581
Total disbursements	<u>729,096</u>	<u>57,705</u>	<u>8,364</u>	<u>65,863</u>	<u>121,785</u>	<u>59,354</u>
Excess receipts over/(under) disbursements	<u>22,307</u>	<u>2,795</u>	<u>4,558</u>	<u>19,049</u>	<u>3,603</u>	<u>69,094</u>
Other financing sources (uses)						
Advances in	-	-	-	-	-	10,000
Advances out	-	-	-	-	(35,000)	(85,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(35,000)</u>	<u>(75,000)</u>
Excess of receipts and other financing sources over/(under) disbursements and other financing sources	22,307	2,795	4,558	19,049	(31,397)	(5,906)
Cash balance, beginning	265,624	2,228	3,419	84,316	34,822	5,906
Cash balance, ending	<u>\$ 287,931</u>	<u>\$ 5,023</u>	<u>\$ 7,977</u>	<u>\$ 103,365</u>	<u>\$ 3,425</u>	<u>\$ -</u>

Title X	NACCHO Opioid Prevention	Public Health Emergency Preparedness	Maternal & Child Health Grant	Water Quality	Traffic Safety	Cardiovascular Health
\$ 273,866	\$ 100,412	\$ 156,189	\$ 84,743	\$ 25,915	\$ 49,876	\$ 113,501
25,806	-	-	19,772	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	990	-	-	-	-	-
299,672	101,402	156,189	104,515	25,915	49,876	113,501
-	-	107,902	76,249	15,049	51,788	97,762
-	-	3,991	55	-	306	976
-	-	182	-	-	-	2,268
-	-	-	-	6,728	-	-
-	-	-	-	623	-	-
324,647	-	-	37,125	-	-	5,770
-	-	-	-	-	-	-
2,500	-	9,313	3,914	-	2,325	9,341
327,147	-	121,388	117,343	22,400	54,419	116,117
(27,475)	101,402	34,801	(12,828)	3,515	(4,543)	(2,616)
100,000	-	5,000	40,000	23,000	20,000	5,000
(100,000)	(180,000)	(75,000)	(40,000)	(23,000)	(15,000)	(40,000)
-	(180,000)	(70,000)	-	-	5,000	(35,000)
(27,475)	(78,598)	(35,199)	(12,828)	3,515	457	(37,616)
127,506	78,598	40,199	33,396	30,244	21,456	42,616
\$ 100,031	\$ -	\$ 5,000	\$ 20,568	\$ 33,759	\$ 21,913	\$ 5,000

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH

COMBINING SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
CASH BASIS FUND BALANCES – NON-MAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

	Federal Active Transportation	Safe Streets & Roads	Ohio Health Equity Grant	ODM - MCO Grant	CDC Accelerator	CF23 Grant
Receipts						
Intergovernmental						
Federal	\$ 79,580	\$ 60,106	\$ -	\$ 453,040	\$ 106,179	\$ -
State	-	-	254,402	-	-	-
Charges for services						
Licenses	-	-	-	-	-	-
Miscellaneous						
Other receipts	-	-	-	-	-	-
Refunds	-	-	-	-	-	9
Total receipts	<u>79,580</u>	<u>60,106</u>	<u>254,402</u>	<u>453,040</u>	<u>106,179</u>	<u>9</u>
Disbursements						
Salaries and benefits	47,837	13,147	173,497	186,905	78,442	-
Travel	4,443	75	1,657	865	-	-
Office supplies	87	-	-	200	-	-
Medical supplies	-	-	-	-	-	-
Equipment	-	-	410	-	-	-
Contracts - repair/service	79,806	109,053	2,955	184,410	-	-
Distribution to state	-	-	-	-	-	-
Other expenditures	2,124	5,923	44,605	1,090	9,737	-
Total disbursements	<u>134,297</u>	<u>128,198</u>	<u>223,124</u>	<u>373,470</u>	<u>88,179</u>	<u>-</u>
Excess receipts over/(under) disbursements	<u>(54,717)</u>	<u>(68,092)</u>	<u>31,278</u>	<u>79,570</u>	<u>18,000</u>	<u>9</u>
Other financing sources (uses)						
Advances in	75,000	50,000	-	-	25,000	-
Advances out	(15,000)	-	-	(125,000)	(75,000)	(1,000)
Total other financing sources (uses)	<u>60,000</u>	<u>50,000</u>	<u>-</u>	<u>(125,000)</u>	<u>(50,000)</u>	<u>(1,000)</u>
Excess of receipts and other financing sources over/(under) disbursements and other financing sources	5,283	(18,092)	31,278	(45,430)	(32,000)	(991)
Cash balance, beginning	59,396	50,000	72,606	187,822	32,000	991
Cash balance, ending	<u>\$ 64,679</u>	<u>\$ 31,908</u>	<u>\$ 103,884</u>	<u>\$ 142,392</u>	<u>\$ -</u>	<u>\$ -</u>

COVID-19 Enhanced Operations	Integrated Harm Reduction	Perinatal Behavior	Public Health Emergency Prep - 2025	Regional Linkages To Care	Temp Assist Needy Families	CHW Grant
\$ 307,326	\$ 157,000	\$ -	\$ 70,399	\$ 56,647	\$ 79,115	\$ 22,985
-	-	66,400	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	364
-	-	-	-	-	-	-
307,326	157,000	66,400	70,399	56,647	79,115	23,349
217,517	113,946	22,104	110,693	55,258	96,551	6,758
1,792	1,172	-	2,973	77	137	1,174
33,220	2,355	-	139	1,500	-	-
-	996	-	-	1,993	-	-
19,813	-	-	-	-	-	-
2,875	19,290	40,671	100	919	25	13,230
-	-	-	-	-	-	-
34,764	18,518	2,163	3,272	7,650	14,364	4,025
309,981	156,277	64,938	117,177	67,397	111,077	25,187
(2,655)	723	1,462	(46,778)	(10,750)	(31,962)	(1,838)
-	-	-	75,000	25,000	-	-
-	-	-	-	-	-	(20,000)
-	-	-	75,000	25,000	-	(20,000)
(2,655)	723	1,462	28,222	14,250	(31,962)	(21,838)
59,067	43,498	69,038	-	-	48,107	21,838
\$ 56,412	\$ 44,221	\$ 70,500	\$ 28,222	\$ 14,250	\$ 16,145	\$ -

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH

COMBINING SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
CASH BASIS FUND BALANCES – NON-MAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

	Public Health Workforce Development	Federal Covid Bridge Vaccination	Health Start Initiative	Child Fatality Review Program	Totals (Memo. Only)
Receipts					
Intergovernmental					
Federal	\$ 195,264	\$ 19,540	\$ 13,026	\$ 67,007	\$ 2,648,894
State	-	-	-	-	450,949
Charges for services					
Licenses	-	-	-	-	811,903
Miscellaneous					
Other receipts	-	-	-	-	98,198
Refunds	-	-	-	-	13,088
Total receipts	<u>195,264</u>	<u>19,540</u>	<u>13,026</u>	<u>67,007</u>	<u>4,023,032</u>
Disbursements					
Salaries and benefits	147,504	19,540	29,665	43,558	2,514,795
Travel	4,346	-	-	-	35,980
Office supplies	-	-	9	2,680	45,597
Medical supplies	-	-	-	-	9,743
Equipment	-	-	-	-	23,696
Contracts - repair/service	-	-	-	2,500	874,579
Distribution to state	-	-	-	-	151,442
Other expenditures	40,461	-	342	18,269	253,325
Total disbursements	<u>192,311</u>	<u>19,540</u>	<u>30,016</u>	<u>67,007</u>	<u>3,909,157</u>
Excess receipts over/(under) disbursements	<u>2,953</u>	<u>-</u>	<u>(16,990)</u>	<u>-</u>	<u>113,875</u>
Other financing sources (uses)					
Advances in	-	-	150,000	28,000	631,000
Advances out	-	-	-	(28,000)	(857,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>(226,000)</u>
Excess of receipts and other financing sources over/(under) disbursements and other financing sources	2,953	-	133,010	-	(112,125)
Cash balance, beginning	<u>55,424</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,470,117</u>
Cash balance, ending	<u>\$ 58,377</u>	<u>\$ -</u>	<u>\$ 133,010</u>	<u>\$ -</u>	<u>\$ 1,357,992</u>

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
LORAIN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor / Pass Through/ Grantor Program Title	Federal AL Number	Pass Through Entity Number	Passed Through To Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed through the Ohio Department of Health				
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	04710011WA1724 04710011WA1825	\$ -	\$ 1,157,090
Total U.S. Department of Agriculture			-	1,157,090
U.S. Department of Health and Human Services				
Direct Programs				
Healthy Start Initiative - SARC				
Healthy Start Initiative-Eliminating Racial/ Ethnic Disparities	93.926	1H49MC53001-01-00	-	30,016
Assistance Programs for Chronic Disease Prevention and Control				
Supporting Lorain County's CHIP with an Accelerator Plan	93.945	6NU58DP007737-01-01	-	88,179
Passed through the Michigan Public Health Institute				
Maternal and Child Health Federal Consolidated Programs National Child Fatality Review Program	93.110	UG728482	-	67,007
Passed through the Ohio Department of Health				
COVID-19 Immunization Cooperative Agreements COVID-19 Bridge Vaccination	93.268	04710012CB0124	-	19,540
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease (ELC) COVID-19 Enhanced Operations	93.323	04710012EO0323	-	309,981
Public Health Emergency Preparedness Public Health Emergency Preparedness	93.069	04710012PH1524 04710012PH0125	-	236,767
Family Planning Services Reproductive Health and Wellness	93.217	04710011RH0824 04710011RH0925	298,842	301,342
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises Community Health Worker Workforce Development Initiative	93.391	04710011WD0123	-	24,824
Preventive Health and Health Services Block Grant Creating Healthy Communities	93.991	04710014CC1423 04710014CC1524	-	102,467
Maternal and Child Health Services Block Grant to the States Cribs for Kids and Safe Sleep and Ohio Healthy Programs Technical Assistance for Child Care Centers and Public Schools	93.994	04710011CK0624 04710011OH0424	37,125	63,327
Opioid STR Intergrated Harm Reduction	93.788	04710014IH0324	17,150	156,277
National and State Tobacco Control Program Tobacco Use Prevention and Cessation	93.387	04710014TU0625	-	28,730
CDC's Collaboration with Academia to Strengthen Public Health Public Health Workforce	93.967	04710012WF0223	-	192,311
Passed through the Ohio Department of Children and Youth Services				
Maternal and Child Health Services Block Grant to the States Cribs for Kids and Safe Sleep Program	93.994	04710011CK0624	-	19,432
Passed through Cuyahoga County Board of Health				
HIV Prevention Activities Health Department Based	93.940	INU62PS924541-01-00	-	59,354
Passed through Lorain County Job and Family Services				
Temporary Assistance for Needy Families (TANF)	93.558	N/A	-	111,077
Passed through Summit County Public Health				
Regional Prevention and Linkages to Care Collaborative	93.136	07710011RL0124	-	25,258
Total U.S. Department of Health and Human Services			353,117	1,835,889
U.S. Department of Justice				
Passed through Summit County Public Health				
Regional Prevention and Linkages to Care Collaborative	16.838	07710011RL0124 07710011RL0225	-	42,140
Total U.S. Department of Justice			-	42,140
U.S. Department of Transportation - Federal Highway Administration				
Direct Program				
Fiscal Year 2022 Safe Streets and Roads for All Grant Program	20.939	693JJ32340422	-	126,484

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
LORAIN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

<u>Federal Grantor / Pass Through/ Grantor Program Title</u>	<u>Federal AL Number</u>	<u>Pass Through Entity Number</u>	<u>Passed Through To Subrecipients</u>	<u>Total Federal Expenditures</u>
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction				
D03 SRTS Clearview Local Schools Non-Inf	20.205	PID # 120019	-	23,560
D03 SRTS City of Lorain Non-Inf4	20.205	PID # 120017	-	56,482
D03 SRTS City of Elyria Non-Inf2	20.205	PID # 120021	-	31,751
D03 SRTS Oberlin Non-Inf2	20.205	PID # 120022	-	21,910
Total Highway Planning and Construction			-	133,703
		SC-2024-Lorain County General Hea-00012		
State and Community Highway Safety	20.600	3C-2025-Lorain County General Hea-0001	-	54,419
Total U.S. Department of Transportation - Federal Highway Administration			-	314,606
U.S. Environmental Protection Agency				
<i>Passed through the Ohio Department of Health</i>				
Beach Monitoring and Notification Program Implementation Grants				
Ohio's Bathing Beach Monitoring and Notification Program	66.472	12E52611	-	22,400
Total U.S. Environmental Protection Agency			-	22,400
Total Expenditures of Federal Awards			\$ 353,117	\$ 3,372,125

The accompanying notes are an integral part of this schedule.

LORAIN COUNTY GENERAL HEALTH DISTRICT
dba LORAIN COUNTY PUBLIC HEALTH
LORAIN COUNTY

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

NOTE A – BASIS OF PRESENTATION

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

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

The District has elected to use the 10-percent de minimis indirect cost rate for grants beginning prior to October 1, 2024 as allowed under the Uniform Guidance. In most cases, the District charged 3-percent for indirect costs on grants. The District switched to a Direct cost only basis for grants beginning on or after October 1, 2024.

NOTE D - SUBRECIPIENTS

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

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

NOTE E - MATCHING REQUIREMENTS

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

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OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 4325
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(800) 282-0370

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

Lorain County General Health District
Lorain County
9880 South Murray Ridge Road
Elyria, Ohio 44035

To the District Members:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lorain County General Health District, Lorain 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 September 12, 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 purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

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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

September 12, 2025

OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Lorain County General Health District
Lorain County
9880 South Murray Ridge Road
Elyria, Ohio 44035

To the District Members:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

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

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Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance


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

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

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

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

KEITH FABER
Ohio Auditor of State

A handwritten signature in black ink, reading "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

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

September 12, 2025

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**LORAIN COUNTY GENERAL HEALTH DISTRICT
LORAIN COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2024**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Special Supplemental Nutrition Program for Women, Infants and Children (WIC) – AL #10.557 Covid-19 Epidemiology and Laboratory Capacity for Infectious Disease (ELC), AL #93.323
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

**LORAIN COUNTY GENERAL HEALTH DISTRICT
LORAIN COUNTY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR § 200.511(b)
JUNE 30, 2024**



**Lorain County
Public Health**

For the Health of Us All

Finding Number	Finding Summary	Status	Additional Information
2023-001	The COVID-19 Epidemiology and Laboratory Capacity for infectious Diseases (ELC) grant, a major federal program, incurred expenditures exceeding the Micro-Purchase limit for three providers, during the year. Management indicated these services were procured by the three contractors carrying out the Confinement Facilities subgrant (CF0123) and Congregate Living Settings subgrant (LV0123). The contractors should have followed "small purchase procedures" methods and the District should have verified the contractors for the subgrants followed the proper procurement methods.	Corrective Action Taken and Finding is Fully Corrected	None
2023-002	The District's contractors that carried out the Confinement Facilities subgrant (CF0123) and Congregate Living Settings subgrant (LV0123) purchased various equipment totaling \$231,299 and \$549,434, respectively, for a total amount of \$780,733 with the COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease (ELC) grant. Due to deficiencies in inventory controls, the assets were not added to the District's inventory system which did not allow for proper asset tracking, as required, and understated District assets.	Corrective Action Taken and Finding is Fully Corrected	None

OHIO AUDITOR OF STATE KEITH FABER



LORAIN COUNTY GENERAL HEALTH DISTRICT

LORAIN 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 9/25/2025

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