



PERRY

& Associates CPAs

PASSION *Beyond the Numbers*

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY
SINGLE AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2024**



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Columbus, Ohio 43215
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Board of Health
Union County General Health District
940 London Avenue, Suite 1100
Marysville, Ohio 43040

We have reviewed the *Independent Auditor's Report* of Union County General Health District, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2024 through December 31, 2024. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Union County General Health District is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

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

August 27, 2025

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UNION COUNTY GENERAL HEALTH DISTRICT

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INDEPENDENT AUDITOR'S REPORT

Union County General Health District
Union County
940 London Avenue, Suite 1100
Marysville, Ohio 43040

To the Board of Health:

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 Union County General Health District, Union County, Ohio (the District), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

Basis for Opinions

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

Emphasis of Matter - Accounting Basis

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

Marietta, OH

St. Clairsville, OH

Cambridge, OH

Wheeling, WV

Vienna, WV

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted to opine on the financial statements as a whole that collectively comprise the District's basic 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 to the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

We applied no procedures to the management's discussion & analysis, as listed in the table of contents. Accordingly, we express no opinion or any other assurance on it.

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 June 27, 2025, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Perry & Associates
Certified Public Accountants, A.C.
Marietta, Ohio

June 27, 2025

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

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

Financial Highlights

Key financial highlights for the year 2024 are as follows:

- Net position of governmental activities increased \$1,130,203 or 21.26% as compared to 2023.
- General receipts in the form of property taxes and unrestricted grants and entitlements comprise the largest percentage of the Health District's receipts, accounting for \$2,683,646 or 46.15% of all dollars coming into the Health District. Program specific receipts in the form charges for services and operating grants and contributions make up the remaining of the Health District's receipts, accounting for \$3,131,125 or 53.85%.
- The Health District had \$4,684,568 in disbursements during 2024.
- In 2024, the general fund had receipts of \$3,406,486 and disbursements and other financing uses of \$2,830,656. The fund balance of the general fund increased by \$575,830 from \$2,977,525 to \$3,553,355.
- The public nursing fund, a major fund, accounts for receipts collected from general nursing and other various personal health activities throughout the county. Receipts, primarily in the form of intergovernmental monies, charges for services, donations and other miscellaneous sources, and other financing sources of \$2,197,662 represents an increase of \$131,988 from 2023. Disbursements of \$1,860,134 represents a decrease of \$190,425 as compared to 2023. The overall fund balance increased \$337,528 from \$991,646 to \$1,329,174.

Using the Basic Financial Statements

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

Report Components

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

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

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

Basis of Accounting

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

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

As a result of the use of this 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.

Reporting the Health District as a Whole

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

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

The Statement of Net Position - Cash Basis and the Statement of Activities - Cash Basis present governmental activities, which include all the Health District's services. Charges for services and state and federal grants finance just under half of these activities. To a significant extent, benefits provided through the governmental activities are being paid for by the people receiving them. The Health District has no business-type activities.

Reporting the Health District's Most Significant Funds

Fund Financial Statements

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

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

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budgetary schedules.

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

The Health District as a Whole

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

**Table 1
Statement of Net Position - Cash Basis**

	<u>Governmental Activities</u>	
	<u>2024</u>	<u>2023</u>
Assets		
Equity in pooled cash and cash equivalents	<u>\$ 6,446,362</u>	<u>\$ 5,316,159</u>
Net Position		
Restricted for:		
Public health nursing	\$ 1,329,174	\$ 991,646
Public health infrastructure	197,458	266,172
Sewage	619,784	401,234
Other public health programs	746,591	679,582
Unrestricted	<u>3,553,355</u>	<u>2,977,525</u>
Total Net Position	<u>\$ 6,446,362</u>	<u>\$ 5,316,159</u>

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**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

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

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

	Governmental Activities	
	<u>2024</u>	<u>2023</u>
Receipts		
Program cash receipts:		
Charges for services and sales	\$ 1,674,670	\$ 1,116,472
Operating grants and contributions	1,456,455	1,740,464
Total program cash receipts	<u>3,131,125</u>	<u>2,856,936</u>
General receipts:		
Property taxes	2,492,158	2,414,178
Grants and entitlements	191,488	185,827
Total general receipts	<u>2,683,646</u>	<u>2,600,005</u>
Total Receipts	<u>5,814,771</u>	<u>5,456,941</u>
Disbursements		
Environmental health:		
General environmental health	326,265	390,370
Food service	126,249	120,895
Plumbing	374,816	284,926
Water	45,719	44,511
Sewage	250,918	255,795
Pools/Spas	14,748	10,983
Camps/MHP	220	330
Solid waste	1,478	4,470
Radon	-	100
Rabies	5,522	4,800
Mosquito	25,839	18,907
COVID-19	-	5,437
Personal health:		
General nursing	498,839	603,286
Health education and partnerships	275,139	288,596
Injury prevention	366,710	441,690
Safe communities	14,011	19,984
LEADS	63,868	66,880
Prescription assistance	7,911	5,372
Reproductive health & wellness	298,700	266,704
Clinics/BCMH	348,967	378,031
Public health infrastructure/MRC/Radiation	297,066	523,750
Vital statistics	111,842	109,626
Administration	867,464	842,465
General health district & LGIF	318,908	286,526
Enhanced OP COVID-19	43,369	63,383
Total Disbursements	<u>4,684,568</u>	<u>5,037,817</u>
Change in net position	1,130,203	419,188
Net position at beginning of year	<u>5,316,159</u>	<u>4,821,992</u>
Net position at end of year	<u>\$ 6,446,362</u>	<u>\$ 5,241,180</u>

In 2024, 46.15% of the Health District's total receipts were from general receipts, consisting mainly of property taxes levied for general Health District purposes. Program receipts accounted for 53.85% of the Health District's total receipts in year 2024. These receipts consist primarily of charges for services for birth and death certificates, food services licenses, trailer park permits, swimming pools permits, and water system permits and state and federal operating grants and donations.

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

Governmental Activities

If you look at the Statement of Activities for 2024, you will see that the first column lists the major disbursements of the Health District. The next column identifies the amount of these disbursements. In 2024, the major program disbursements for governmental activities were: administration and general nursing, which accounted for 18.52% and 10.65% of all governmental disbursements, respectively. The next two columns of the statement entitled Program Receipts identify amounts paid by people who are directly charged for services and grants and contributions received by the Health District that must provide a specific service. The net (disbursements) receipts column compares the program receipts to the cost of the service. This "net cost" amount represents the cost of the service which ends up being paid from money provided by local townships and municipalities, taxpayers, state subsidies and cash balances of grant and fee programs. These net costs are paid from the general receipts which are presented at the bottom of the statement. A comparison between the total cost of services and the net cost for both 2024 and 2023 is presented in Table 3 below.

**Table 3
Governmental Activities**

	<u>Total Cost of Services 2024</u>	<u>Net Cost of Services 2024</u>	<u>Total Cost of Services 2023</u>	<u>Net Cost of Services 2023</u>
Environmental health:				
General environmental health	\$ 326,265	\$ 210,126	\$ 390,370	\$ 313,328
Food service	126,249	(48,927)	120,895	(45,141)
Plumbing	374,816	241,395	284,926	228,731
Water	45,719	(16,960)	44,511	(22,058)
Sewage	250,918	(218,550)	255,795	19,472
Pools/Spas	14,748	2,842	10,983	(152)
Camps/MHP	220	(2,739)	330	(2,790)
Solid waste	1,478	(7,373)	4,470	(1,429)
Radon	-	-	100	80
Rabies	5,522	3,556	4,800	3,853
Mosquito	25,839	16,641	18,907	15,178
COVID-19	-	-	5,437	(519)
Personal health:				
General nursing	498,839	124,022	603,286	159,697
Health education and partnerships	275,139	68,407	288,596	103,428
Injury prevention	366,710	91,172	441,690	158,294
Safe & drug free communities	14,011	6,148	19,984	(888)
LEADS	63,868	15,879	66,880	23,968
Prescription assistance	7,911	1,967	5,372	1,925
Reproductive health & wellness	298,700	74,264	266,704	95,582
Clinics/BCMH	348,967	86,761	378,031	135,481
Public health infrastructure/MRC/Radiation	297,066	59,960	523,750	(50,010)
Vital statistics	111,842	72,030	109,626	88,005
Administration	867,464	558,680	842,465	676,309
General health district & LGIF	318,908	205,388	286,526	286,526
Enhanced OP COVID-19	43,369	8,754	63,383	(6,053)
Totals	<u>\$ 4,684,568</u>	<u>\$ 1,553,443</u>	<u>\$ 5,037,817</u>	<u>\$ 2,180,817</u>

The Health District has attempted to limit its dependence upon property taxes and local subsidies by actively pursuing Federal grants and charging rates for services that are closely related to costs. About 57.29% of the Health District's costs are supported through property taxes, unrestricted grants and other general receipts.

The Health District's Funds

Total governmental funds had receipts and other financing sources of \$6,614,771 and disbursements and other financing uses of \$5,484,568.

In 2024, the general fund had receipts of \$3,406,486 and disbursements and other financing sources of \$2,830,656. The fund balance of the general fund increased by \$575,830 due mainly to an increase in fees, licenses and permits. The general fund had an overall increase in receipts and an increase in disbursements.

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

The public nursing fund, a major fund, accounts for receipts collected from general nursing and other various personal health activities throughout the county. Receipts, primarily in the form of intergovernmental monies, charges for services, miscellaneous sources, and other financing sources of \$2,197,662 represents an increase of \$131,988 from 2023. Disbursements of \$1,860,134 decreased \$190,425 as compared to 2023. The overall fund balance increased \$337,528 from \$991,646 to \$1,329,174.

General Fund Budgeting Highlights

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

During the course of 2024, the Health District amended its appropriations, and the budgetary statements reflect both the original and final appropriated amounts. The general fund's final budgeted receipts and other financing sources of \$2,919,461 were the same as the original budgeted receipts and other financing sources of \$2,919,461. Actual receipts were \$3,409,595, which were \$490,134 more than final budget estimates. Actual budgetary-basis disbursements and other financing uses of \$2,939,582 were \$376,253 less than final appropriated expenditures and other financing uses of \$3,315,835.

Capital Assets

The Health District does not currently keep track of its capital assets and infrastructure.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, and providers with a general overview of the Health District's finances and to reflect the District's accountability for the money it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Jason E. Orcena, DrPH, Health Commissioner, Union County Health Department, 940 London Avenue, Suite 1100, Marysville, Ohio 43040.

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

STATEMENT OF NET POSITION - CASH BASIS
DECEMBER 31, 2024

	Governmental Activities
Assets	
Equity in pooled cash and cash equivalents with fiscal agent	\$ 6,446,362
Net position	
Restricted for:	
Public health nursing	\$ 1,329,174
Public health infrastructure	197,458
Sewage	619,784
Other public health programs	746,591
Unrestricted	3,553,355
Total net position	\$ 6,446,362

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

		Program Cash Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Environmental health:				
General environmental health	\$ 326,265	\$ 116,139	\$ -	\$ (210,126)
Food service	126,249	175,099	77	48,927
Plumbing	374,816	133,421	-	(241,395)
Water	45,719	62,663	16	16,960
Sewage	250,918	430,525	38,943	218,550
Pools/spas	14,748	11,900	6	(2,842)
Camps/MHP	220	2,959	-	2,739
Solid waste	1,478	-	8,851	7,373
Rabies	5,522	1,966	-	(3,556)
Mosquito	25,839	9,198	-	(16,641)
Personal health:				
General nursing	498,839	53,640	321,177	(124,022)
Health education and partnerships	275,139	29,585	177,147	(68,407)
Injury prevention	366,710	39,432	236,106	(91,172)
Safe & drug free communities	14,011	-	7,863	(6,148)
LEADS	63,868	6,868	41,121	(15,879)
Prescription assistance	7,911	851	5,093	(1,967)
Reproductive health & wellness	298,700	32,119	192,317	(74,264)
Clinics/BCMH	348,967	37,524	224,682	(86,761)
Public health infrastructure/MRC/radiation	297,066	59,918	177,188	(59,960)
Vital statistics	111,842	39,812	-	(72,030)
Administration	867,464	308,784	-	(558,680)
General health district & LGIF	318,908	113,520	-	(205,388)
Enhanced OP COVID-19	43,369	8,747	25,868	(8,754)
Total governmental activities	<u>\$ 4,684,568</u>	<u>\$ 1,674,670</u>	<u>\$ 1,456,455</u>	<u>(1,553,443)</u>
General Receipts:				
Property taxes and other local taxes				
levied for general health district purposes				2,492,158
Grants and entitlements not restricted to specific programs				191,488
Total general receipts				<u>2,683,646</u>
Change in net position				1,130,203
Net position at beginning of year				<u>5,316,159</u>
Net position at end of year				<u>\$ 6,446,362</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

	General Fund	Public Health Nursing Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Equity in pooled cash and cash equivalents with fiscal agent	\$ 3,553,355	\$ 1,329,174	\$ 1,563,833	\$ 6,446,362
Fund Balances				
Restricted:				
Environmental health:				
Food service	\$ -	\$ -	\$ 411,696	\$ 411,696
Water	-	-	81,265	81,265
Sewage	-	-	619,784	619,784
Pools/spas	-	-	71,122	71,122
Camps/MHP	-	-	15,992	15,992
Solid waste	-	-	18,733	18,733
Personal health:				
Safe & drug free communities	-	-	65,920	65,920
Maternal & child health	-	-	81,863	81,863
Public health nursing	-	1,329,174	-	1,329,174
Public health infrastructure/MRC/radiation	-	-	197,458	197,458
Committed:				
Compensated absences	138,165	-	-	138,165
Assigned:				
Administration	72,817	-	-	72,817
Subsequent year appropriation	303,548	-	-	303,548
Unassigned	3,038,825	-	-	3,038,825
Total fund balances	\$ 3,553,355	\$ 1,329,174	\$ 1,563,833	\$ 6,446,362

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

	General Fund	Public Health Nursing Fund	(Formerly Major) Public Health Infrastructure Fund	Nonmajor Governmental Funds	Total Governmental Funds
Receipts					
Property and other local taxes	\$ 2,492,158	\$ -		\$ -	\$ 2,492,158
Intergovernmental	191,488	1,055,060		247,506	1,494,054
Fees, licenses and permits	643,140	83,591		683,146	1,409,877
Charges for services	79,700	116,427		68,665	264,792
Donations	-	40		-	40
Miscellaneous	-	142,544		11,306	153,850
Total receipts	<u>3,406,486</u>	<u>1,397,662</u>		<u>1,010,623</u>	<u>5,814,771</u>
Disbursements					
Current:					
Environmental health:					
General environmental health	326,265	-		-	326,265
Food service	-	-		126,249	126,249
Plumbing	374,816	-		-	374,816
Water	-	-		45,719	45,719
Sewage	-	-		250,918	250,918
Pools/spas	-	-		14,748	14,748
Camps/MHP	-	-		220	220
Solid waste	-	-		1,478	1,478
Radon	-	-		-	-
Rabies	5,522	-		-	5,522
Mosquito	25,839	-		-	25,839
COVID-19	-	-		-	-
Personal health:					
General nursing	-	498,839		-	498,839
Health education and partnerships	-	275,139		-	275,139
Injury prevention	-	366,710		-	366,710
Safe & drug free communities	-	-		14,011	14,011
LEADS	-	63,868		-	63,868
Prescription assistance	-	7,911		-	7,911
Reproductive health & wellness	-	298,700		-	298,700
Clinics/BCMH	-	348,967		-	348,967
Public health infrastructure/MRC/radiation	-	-		297,066	297,066
Vital statistics	111,842	-		-	111,842
Administration	867,464	-		-	867,464
General health district & LGIF	318,908	-		-	318,908
Enhanced OP COVID-19	-	-		43,369	43,369
Total disbursements	<u>2,030,656</u>	<u>1,860,134</u>		<u>793,778</u>	<u>4,684,568</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,375,830</u>	<u>(462,472)</u>		<u>216,845</u>	<u>1,130,203</u>
Other financing sources (uses)					
Transfers in	-	800,000		-	800,000
Transfers (out)	(800,000)	-		-	(800,000)
Total other financing sources (uses)	<u>(800,000)</u>	<u>800,000</u>		<u>-</u>	<u>-</u>
Net change in fund balances	575,830	337,528		216,845	1,130,203
Fund balances as previously reported	2,977,525	991,646	266,172	1,080,816	5,316,159
Adjustment - changes in major fund to nonmajor fund	-	-	(266,172)	266,172	-
Fund balances at beginning of year	<u>2,977,525</u>	<u>991,646</u>		<u>1,346,988</u>	<u>5,316,159</u>
Fund balances at end of year	<u>\$ 3,553,355</u>	<u>\$ 1,329,174</u>		<u>\$ 1,563,833</u>	<u>\$ 6,446,362</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY HEALTH DISTRICT
UNION COUNTY, OHIO**

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

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	Budgetary Basis	Final Budget Over (Under) Actual Amounts
Budgetary receipts:				
Property and other local taxes	\$ 2,300,000	\$ 2,300,000	\$ 2,492,158	\$ 192,158
Intergovernmental	155,425	155,425	191,488	36,063
Fees, licenses and permits	328,775	328,775	643,140	314,365
Charges for services	82,500	82,500	79,700	(2,800)
Miscellaneous	52,761	52,761	3,109	(49,652)
Total budgetary receipts	<u>2,919,461</u>	<u>2,919,461</u>	<u>3,409,595</u>	<u>490,134</u>
Budgetary disbursements:				
Current:				
Environmental health:				
General environmental health	397,623	395,649	336,355	(59,294)
Plumbing	403,609	392,938	377,319	(15,619)
Rabies	6,100	6,100	5,522	(578)
Mosquito	27,400	31,800	25,839	(5,961)
Vital statistics	172,063	160,255	136,019	(24,236)
Administration	1,085,210	1,111,662	897,955	(213,707)
General health district & LGIF	383,830	377,431	327,573	(49,858)
Total budgetary disbursements	<u>2,475,835</u>	<u>2,475,835</u>	<u>2,106,582</u>	<u>(369,253)</u>
Budgetary excess of receipts over disbursements	<u>443,626</u>	<u>443,626</u>	<u>1,303,013</u>	<u>859,387</u>
Budgetary other financing uses:				
Transfers (out)	<u>(840,000)</u>	<u>(840,000)</u>	<u>(833,000)</u>	<u>7,000</u>
Total budgetary other financing uses	<u>(840,000)</u>	<u>(840,000)</u>	<u>(833,000)</u>	<u>7,000</u>
Net change in fund balance	(396,374)	(396,374)	470,013	866,387
Budgetary fund balance at beginning of year	2,770,027	2,770,027	2,770,027	-
Prior year encumbrances appropriated	102,333	102,333	102,333	-
Budgetary fund balance at end of year	<u>\$ 2,475,986</u>	<u>\$ 2,475,986</u>	<u>\$ 3,342,373</u>	<u>\$ 866,387</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
PUBLIC HEALTH NURSING FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	Budgetary Basis	Final Budget Over (Under) Actual Amounts
Budgetary receipts:				
Intergovernmental	\$ 1,023,750	\$ 1,023,750	\$ 1,055,060	\$ 31,310
Fees, licenses and permits	22,500	22,500	83,591	61,091
Charges for services	129,932	129,932	116,427	(13,505)
Donations	1,591	1,591	40	(1,551)
Miscellaneous	172,915	172,915	142,544	(30,371)
Total budgetary receipts	<u>1,350,688</u>	<u>1,350,688</u>	<u>1,397,662</u>	<u>46,974</u>
Budgetary disbursements:				
Current:				
Personal health:				
General nursing	635,269	631,440	562,415	(69,025)
Health education and partnerships	449,505	413,747	321,998	(91,749)
Injury prevention	637,060	608,029	446,932	(161,097)
LEADS	80,409	78,473	66,790	(11,683)
Prescription assistance	9,177	8,341	8,341	-
Reproductive health & wellness	316,488	379,288	304,013	(75,275)
Clinics/BCMH	539,866	548,456	350,130	(198,326)
Total budgetary disbursements	<u>2,667,774</u>	<u>2,667,774</u>	<u>2,060,619</u>	<u>(607,155)</u>
Budgetary excess of disbursements over receipts	<u>(1,317,086)</u>	<u>(1,317,086)</u>	<u>(662,957)</u>	<u>654,129</u>
Budgetary other financing sources:				
Transfers in	800,000	800,000	800,000	-
Total budgetary other financing sources	<u>800,000</u>	<u>800,000</u>	<u>800,000</u>	<u>-</u>
Net change in fund balance	(517,086)	(517,086)	137,043	654,129
Budgetary fund balance at beginning of year	836,977	836,977	836,977	-
Prior year encumbrances appropriated	154,669	154,669	154,669	-
Budgetary fund balance at end of year	<u>\$ 474,560</u>	<u>\$ 474,560</u>	<u>\$ 1,128,689</u>	<u>\$ 654,129</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

NOTE 1 - REPORTING ENTITY

The Union County General Health District (the “Health District”) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A seven-member Board of Health (the “Board”) governs the Health District. Three members are appointed by the District Advisory Council on behalf of the townships, two members are appointed by the City of Marysville, one member is appointed by the District Advisory Council as a medical representative, and one member is appointed by the Licensing Council that represents vendors who are inspected or certified by the Health District. The Board appoints a health commissioner and all employees of the Health District.

The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the Health District are not misleading.

A. Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Health District. The Health District’s services include communicable disease investigations, immunization clinics, inspections, public health nursing services, the issuance of health-related licenses and permits, and emergency response planning.

B. Public Entity Risk Pool

The Health District participates in the Public Entities Pool of Ohio, a public entity risk pool. This organization is presented in Note 6 to the financial statements.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in the “Basis of Accounting” section of this note, these financial statements are presented on a cash basis of accounting. The cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. The following are the more significant of the Health District’s accounting policies.

A. Basis of Presentation

The Health 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 Health District as a whole. These statements include the financial activities of the primary government. The statements distinguish between those activities of the Health 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 Health District has no business-type activities.

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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

Fund Financial Statements

During the year, the Health District segregates transactions related to certain Health District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Health 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 Health District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Health District are presented in a single category (governmental).

Governmental Funds

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

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

Public Health Nursing Fund - This fund receives grants and patient fees to provide for and make disbursements toward health planning, health promotion, health education, and various public health and clinical nursing services.

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**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Other governmental funds of the Health District are used to account for:

Nonmajor special revenue funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

C. Basis of Accounting

The Health District's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the Health District's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Health District are described in the appropriate section in this note.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received, but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

D. Budgetary Process

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

ORC Section 5705.28(C)(1) requires the Health District to file an estimate of contemplated revenue and expenses with the municipalities and townships within the Health 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 Health District if the filing has not been made.

ORC Section 3709.28 establishes budgetary requirements for the Health District, which are similar to ORC Chapter 5705 budgetary requirements. On or about the first Monday of April the Health 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 only if the inside millage is needed. Subject to estimated resources, the Board of Health may, by resolution, transfer appropriations from one appropriation item to another, reduce or increase any item, create new items, and make additional appropriations or reduce the total appropriation. Such appropriation modifications shall be certified to the county budget commission for approval.

The amounts reported as the original budgeted amounts on the budgetary schedules reflect the amounts on the certificate of estimated resources in effect when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary schedules reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Board of Health.

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

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

E. Cash and Investments

The County Treasurer is the custodian for the Health District's cash and cash equivalents. The County's cash and investment pool holds the Health District's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the Union County Treasurer, 233 West Sixth Street, Marysville, Ohio 43040. The phone number is (937) 645-3035.

F. Restricted Assets

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

G. Inventory and Prepaid Items

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

H. Capital Assets

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

I. Accumulated Leave

Health District employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Health District's cash basis of accounting.

J. Employer Contributions to Cost-Sharing Pension Plans

The Health District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 7 and 8, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

K. Long-Term Obligations

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

L. Net Position

Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The Health District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

M. Fund Cash Balance

Fund balance is divided into five classifications based primarily on the extent to which the Health 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 are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

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

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by 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 Health District for specific purposes, but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Board of Health or a Health District official delegated that authority by resolution, or by State statute. The amount of subsequent year’s appropriations in excess of the subsequent year’s estimated receipts for the general fund is also reported as assigned fund balance.

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

The Health 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.

N. Interfund Transactions

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds.

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

O. Interfund Receivables/Payables

The Health District reports advances-in and advances-out for interfund loans. These items are not reflected as assets and liabilities in the accompanying financial statements.

The fund financial statements report outstanding interfund loans as interfund receivables/payables. Interfund loans which do not represent available expendable resources are classified as nonspendable fund balance. Interfund balances are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

P. Leases

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

Q. Subscription Based Information Technology Arrangements

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

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

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

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

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

GASB Statement No. 100 is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The implementation of GASB Statement No. 100 had an effect on the financial statements of the Health District.

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

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

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

B. Change within the Financial Reporting Entity

For 2024, the Health District's public health infrastructure fund presentation was adjusted from major to nonmajor due to no longer meeting the qualitative threshold for a major fund. This change is separately displayed in the financial statements.

NOTE 4 - BUDGETARY PROCESS

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

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

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

	<u>General</u>	<u>Public Health Nursing Fund</u>
Budgetary basis	\$ 470,013	\$ 137,043
Funds budgeted elsewhere	33,000	-
Encumbrances	<u>72,817</u>	<u>200,485</u>
Cash basis	<u>\$ 575,830</u>	<u>\$ 337,528</u>

As part of Governmental Accounting Standards Board Statement No. 54, "Fund Balance Reporting", certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund. This includes the salary and benefit stabilization fund.

NOTE 5 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the Health District. Property tax revenue received during 2024 for real and public utility property taxes represents collections of 2023 taxes.

Real property taxes received in 2024 were levied after October 1, 2023, on the assessed value as of January 1, 2023, the lien date. Assessed values are established by State law at 35 percent of appraised market value. Real property taxes received in 2024 were collected in and intended to finance 2025. Real property taxes received in 2024 were collected in and intended to finance 2025.

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

Note 5 - PROPERTY TAXES – (Continued)

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2024 public utility property taxes which became a lien December 31, 2023, are levied after October 1, 2024, and are collected in 2024 with real property taxes.

The full tax rate for all Health District operations for the year ended December 31, 2024 was \$1.40 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2023 property tax receipts were based are as follows:

	Tax Year 2023/ Collection Year 2024
Real property:	
Agriculture	\$ 343,811,290
Residential	1,834,195,970
Commercial/Industrial/Mineral	305,248,290
Public utility personal property:	
Personal	179,365,210
Total assessed valuation	<u>\$ 2,662,620,760</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the Health District. The County Auditor periodically remits to the Health District its portion of the taxes collected.

NOTE 6 - RISK MANAGEMENT

The Health District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2024, the Health District contracted with the Public Entities Pool of Ohio for various types of insurance as follows:

Type of Coverage	Coverage	Deductible
<u>Public Entities Pool of Ohio</u>		
Blanket Property and Contents, Replacement	\$ 752,950	\$ 500
General Liability	7,000,000	1,000
Automotive Liability	7,000,000	-
Wrongful Acts	7,000,000	1,000
Employment Practice Liability	7,000,000	1,000
Computer - Hardware and Software	331,000	500
Public Employee and Dishonesty	10,000	-
Money and Securities	25,000	-

The Health District pays the County Auditor a premium based on a rate per \$100 of salaries. The rate is calculated based on accident history and administrative costs.

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

NOTE 6 - RISK MANAGEMENT – (Continued)

The Health District manages employee health benefits on a fully-insured basis. The employee health benefit plan provided basic health coverage through Medical Mutual of Ohio in 2024, which reviews and pays the medical claims. The Health District provided dental insurance through Delta Dental directly in 2024, which reviews and pays the dental claims. For 2024, monthly premiums were as follows:

Coverage	Monthly Premium		
	Medical	Dental	Life
Employee plus spouse and more than two children	\$ 2,950.20		
Employee plus spouse and two children	2,489.60		
Employee plus spouse and one child	2,160.53		
Employee plus spouse	1,831.46		
Employee plus more than two children	2,036.97		
Employee plus two children	1,576.37		
Employee plus one child	1,247.30		
Single coverage	918.23		
Employee plus two or more dependents		\$ 133.41	
Employee plus one dependent		39.23	
Single coverage		35.50	
Life insurance under 65			\$ 4.80
Life insurance 65 and older			3.12

Medical Mutual of Ohio charged the Health District a medical administration fee of \$25.00 per month to administer the respective medical plans.

Public Entity Risk Pool

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

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

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

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

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31, 2023 (the latest information available):

2023

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

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

NOTE 7 - DEFINED BENEFIT PENSION PLANS

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

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

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

NOTE 7 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

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

	<u>State and Local</u>	
	<u>Traditional</u>	<u>Combined</u>
2024 Statutory Maximum Contribution Rates		
Employer	14.0 %	14.0 %
Employee *	10.0 %	10.0 %
2024 Actual Contribution Rates		
Employer:		
Pension **	14.0 %	12.0 %
Post-employment Health Care Benefits **	<u>0.0</u>	<u>2.0</u>
Total Employer	<u>14.0 %</u>	<u>14.0 %</u>
Employee	<u>10.0 %</u>	<u>10.0 %</u>

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

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

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

NOTE 7 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

The Health District's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$346,312 for 2024.

NOTE 8 - POSTEMPLOYMENT BENEFITS

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

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

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

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

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

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

Group A 30 years of qualified health care service credit;

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

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

NOTE 8 - POSTEMPLOYMENT BENEFITS - (Continued)

Group C 32 years of qualified health care service credit and at least age 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 December 1, 2014 or Prior	Age and Service Requirements December 1, 2014 or Prior	Age and Service Requirements December 1, 2014 or Prior
Any Age with 10 years of service credit	Any Age with 10 years of service credit	Any Age with 10 years of service credit
January 1, 2015 through December 31, 2021	January 1, 2015 through December 31, 2021	January 1, 2015 through December 31, 2021
Age 60 with 20 years of service credit or Any Age with 30 years of service credit	Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age with 32 years of service credit	Age 55 with 32 years of service credit or Age 60 with 20 years of service credit

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

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

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

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

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

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

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

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

NOTE 8 - POSTEMPLOYMENT BENEFITS - (Continued)

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.

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District's did not make any contributions to fund OPEB for 2024.

NOTE 9 - INTERFUND TRANSFERS

During 2024, the following transfers were made:

<u>Transfers from General Fund to:</u>	
Public Health Nursing Fund	<u>\$ 800,000</u>

Transfers represent the allocation of unrestricted receipts collected in the general fund to finance current operations accounted for in other funds in accordance with budgetary authorizations. The transfers above were made to provide additional resources for current public health nursing operations.

NOTE 10 - LEASE AGREEMENT WITH UNION COUNTY

In February 2019, the Health District entered into a 10-year lease agreement with Union County for 14,866 square feet of office space. Under the lease agreement, the County provided \$500,000 in note proceeds which the Health District will repay over the term of the lease. The Health District is to pay quarterly lease payments of \$37,165 which includes a base rent payment of \$22,081 and debt service payments of \$15,084. During 2024, the Health District made lease payments related to this agreement of \$148,660. At December 31, 2024, the balance outstanding on the debt associated with the lease was \$261,083.

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY, OHIO**

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

NOTE 10 - LEASE AGREEMENT WITH UNION COUNTY - (Continued)

The future minimum lease payments as of December 31, 2024 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Base Rent</u>	<u>Total Payment</u>
2025	\$ 51,136	\$ 9,198	\$ 88,326	\$ 148,660
2026	53,107	7,227	88,326	148,660
2027	55,154	5,180	88,325	148,659
2028	57,281	3,054	88,326	148,661
2029	44,405	846	66,244	111,495
	<u>261,083</u>	<u>25,505</u>	<u>419,547</u>	<u>706,135</u>
Total minimum lease payments	\$ 261,083	\$ 25,505	\$ 419,547	\$ 706,135

NOTE 11 - CONTINGENT LIABILITIES

Amounts grantor agencies pay to the Health District are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs.

Management cannot presently determine amounts grantors may disallow. However, based on prior cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

NOTE 12 - OHIO DEPARTMENT OF HEALTH FUNDS

During the year ended December 31, 2024, the Health District received federal funding passed through the Ohio Department of Health as follows:

<u>Federal Grantor/ Grant Title</u>	<u>ALN Number</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services:		
Public Health Emergency Preparedness	93.069	\$ 138,361
Drug Overdose Prevention	93.136	79,300
Reproductive Health and Wellness	93.217	99,362
Epidemiology and Laboratory Capacity for Infectious	93.323	50,724
Coronavirus Response	93.354	57,745
Integrated Naloxone Access and Infrastructure	93.788	157,000
Creating Healthy Communities/Injury Prevention	93.991	295,121
Reproductive Health and Wellness	93.994	54,440
		<u>932,053</u>
Total		<u>\$ 932,053</u>

NOTE 13 - COVID-19

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

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY**

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

FEDERAL GRANTOR Pass Through Grantor Program/Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided to Subrecipient	Total Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities				
Specialized Transportation Program	20.513	OCPX-0364-004-241	\$ -	\$ 4,696
Specialized Transportation Program	20.513		-	24,194
			-	28,890
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	SC-2024-Union County Health Distr-00034	-	7,129
State and Community Highway Safety	20.600	SC-2025-Union County Health Distr-00007	-	2,358
Total Highway Safety Cluster				9,487
Total U.S. Department of Transportation			-	38,377
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through National Association of County and City Health Officials</i>				
Medical Reserve Corps Small Grant Program	93.008	MRC23-0490	-	3,085
Medical Reserve Corps Small Grant Program	93.008	MRC24-0490		7,348
				10,433
<i>Passed Through Ohio Department of Health</i>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)	93.069	08010012PH1524	65,000	133,746
	93.069	08010012PH0125	-	50,015
			65,000	183,761
<i>Passed Through Ohio Department of Health</i>				
Injury Prevention and Control Research and State and Community Based Programs				
Overdoses Data to Action	93.136	1 NU17CE010223-01-00	-	79,300
Family Planning Services	93.217	08010011RH1425	-	63,081
	93.217	08010011RH1324	-	27,284
			-	90,365
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	08010012WF0223	-	5,000
Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crises	93.391	08010012WF0223	-	1,147
Substance Abuse and Mental Health Services Administration Opioid STR (Integrated Harm)	93.788	08010014IH0123	14,400	14,400
	93.788	08010014IH0224	67,650	108,225
<i>Passed Through Union County Mental Health and Recovery Board</i>				
Substance Abuse and Mental Health Services Administration Opioid STR (SOS)	93.788	Ohio MHAS-2400598	-	36,634
<i>Passed Through Licking County Health Department</i>				
Substance Abuse and Mental Health Services Administration Opioid STR (Regional Linkages)	93.788	04510011RL0124	-	100,000
Opioid STR (Regional Linkages)	93.788	04510011RL0225		17,500
Total Opioid STR			82,050	276,759
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	08010012WF0223	-	71,021
Preventative Health and Human Services Block Grant Creating Healthy Communities	93.991	08010014CC1024	-	80,000
	93.991	08010014CC0923	-	7,226
Injury Prevention	93.991	08010014IF0725	-	28,825
	93.991	08010014IF0624	-	153,375
			-	269,426
Maternal and Child Health Services Block Grant (RHWP)	93.994	08010011RH1324	-	6,865
Maternal and Child Health Services Block Grant (RHWP)	93.994	08010011RH1425		9,395
Maternal and Child Health Services Block Grant (PCWP)		08010011PW0124	-	50,188
			-	66,448
Total U.S. Department of Health and Human Services			147,050	1,053,660
CENTER FOR DISEASE AND CONTROL AND PREVENTION				
<i>Passed Through Ohio Department of Health</i>				
Epidemiology and Laboratory Capacity for Covid-19 Enhanced Operations	93.323	08010012EO0323	-	48,200
Total Center for Disease and Control and Prevention			-	48,200
Total			\$ 147,050	\$ 1,140,237

The accompanying notes are an integral part of this schedule.

**Union County General Health District
UNION 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 the UNION COUNTY HEALTH DISTRICT (the District) under programs of the federal government for the year ended December 31, 2024. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net 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 as allowed under the Uniform Guidance through September 30, 2024. Beginning on October 1, 2024 the District elected to use the 15-percent de minimis indirect cost rate as allowed under the Uniform Guidance related to the grants issued by the Ohio Department of Health.

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.



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

Union County General Health District
Union County
940 London Avenue, Suite 1100
Marysville, Ohio 43040

To the Board of Health:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Union County General Health District, Union County, (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 June 27, 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 to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of This Report

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



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

June 27, 2025



**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**

Union County General Health District
Union County
940 London Avenue, Suite 1100
Marysville, Ohio 43040

To the Board of Health:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Union County General Health District's, Union 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 the District's major federal programs for the year ended December 31, 2024. The Union County General Health District's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of audit findings.

In our opinion, Union 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.

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.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

June 27, 2025

**UNION COUNTY GENERAL HEALTH DISTRICT
UNION COUNTY**

**SCHEDULE OF AUDIT FINDINGS
2 CFR § 200.515
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Opioid State Targeted Response AL #93.788, Preventative Health and Human Services Block Grant AL #93.991
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	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

OHIO AUDITOR OF STATE KEITH FABER



UNION COUNTY GENERAL HEALTH DISTRICT

UNION 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 9/9/2025

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