

CRAWFORD COUNTY GENERAL HEALTH DISTRICT

CRAWFORD COUNTY, OHIO

SINGLE AUDIT

For the Year Ended December 31, 2022





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Board of Health
Crawford County General Health District
1520 Isaac Beal Rd
Bucyrus, OH 44820

We have reviewed the *Independent Auditor's Report* of the Crawford County General Health District, Crawford County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2022 through December 31, 2022. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

Keith Faber
Auditor of State
Columbus, Ohio

July 27, 2023

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Crawford County General Health District
CRAWFORD COUNTY
Single Audit
For the Year Ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

Crawford County General Health District
Crawford County
1520 Isaac Beal Road
Bucyrus, Ohio 44820

To the Board of Trustees:

Report on the Audit of the Financial Statements

Opinion

We have audited the cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Crawford County General Health District, Crawford County, Ohio (the District), as of and for the year ended December 31, 2022, 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, 2022, and the respective changes in cash basis financial position thereof and the respective budgetary comparison for the General, Help Me Grow and Women, Infants and Children funds for the year then ended in accordance with the cash basis of accounting described in Note 2.

Basis for Opinion

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 opinion.

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.

Emphasis of Matter

As discussed in Note 12 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District. We did not modify our opinion regarding this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted to opine on the financial statements as a whole 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 2023, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
June 8, 2023

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*STATEMENT OF NET POSITION - CASH BASIS
DECEMBER 31, 2022*

	<u>Governmental Activities</u>
Assets	
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	<u>\$1,642,399</u>
<i>Total Assets</i>	<u><u>1,642,399</u></u>
Net Position	
Restricted for:	
Other Purposes	758,317
Unrestricted	<u>884,082</u>
<i>Total Net Position</i>	<u><u>\$1,642,399</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022*

	<u>Program Cash Receipts</u>		<u>Net (Disbursements) Receipts and Changes in Net Position</u>	
	<u>Disbursements</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	
			<u>Governmental Activities</u>	
Governmental Activities				
Health				
General Health	\$404,069	\$228,378	\$62,871	(\$112,820)
COVID Response	374,075	0	285,703	(88,372)
Drug Overdose Prevention	55,006	0	61,750	6,744
Food Service	67,603	53,035	0	(14,568)
Healthy Eating and Active Living	2,019	0	1,600	(419)
Help Me Grow	484,916	0	457,307	(27,609)
Home Sewage Treatment Systems	114,347	0	116,625	2,278
Landfill/Construction and Demolition	34,959	33,828	0	(1,131)
Mobile Home and RV Park	3,080	3,075	0	(5)
Public and School Health Services	584,648	573,052	57,828	46,232
Public Health Emergency Preparedness	116,654	0	73,017	(43,637)
Public Immunization	32,240	0	23,950	(8,290)
Reserve Balance	22,735	0	0	(22,735)
Safe Sleep	13,420	0	0	(13,420)
Sewage	59,195	27,951	0	(31,244)
Solid Waste	63,344	60,000	0	(3,344)
Swimming Pool	4,189	4,508	0	319
Water System	18,885	14,968	0	(3,917)
Women, Infants and Children	339,849	0	352,568	12,719
<i>Total Governmental Activities</i>	<u>\$2,795,233</u>	<u>\$998,795</u>	<u>\$1,493,219</u>	<u>(303,219)</u>
		General Receipts		
				163,000
				105,453
			<i>Total General Receipts</i>	<u>268,453</u>
			Change in Net Position	(34,766)
			<i>Net Position Beginning of Year</i>	<u>1,677,165</u>
			<i>Net Position End of Year</i>	<u><u>\$1,642,399</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*STATEMENT OF ASSETS AND FUND BALANCE - CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2022*

	<u>General</u>	<u>Help Me Grow</u>	<u>Women, Infants and Children</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets					
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	\$884,082	\$321,729	\$45,308	\$391,280	\$1,642,399
Total Assets	<u>\$884,082</u>	<u>\$321,729</u>	<u>\$45,308</u>	<u>\$391,280</u>	<u>\$1,642,399</u>
Fund Balances					
Restricted	\$0	\$321,729	\$45,308	\$391,280	\$758,317
Committed	69,916	0	0	0	69,916
Assigned	485,247	0	0	0	485,247
Unassigned	328,919	0	0	0	328,919
<i>Total Fund Balances</i>	<u>\$884,082</u>	<u>\$321,729</u>	<u>\$45,308</u>	<u>\$391,280</u>	<u>\$1,642,399</u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGE IN CASH BASIS
FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022*

	General	Help Me Grow	Women, Infants and Children	Other Governmental Funds	Total Governmental Funds
Receipts					
Charges for Services	\$784,356	\$0	\$0	\$4,072	\$788,428
Contributions	0	1,892	0	0	1,892
Licenses, Fees and Permits	83,933	0	0	125,290	209,223
Fines	1,144	0	0	0	1,144
Intergovernmental	283,699	455,415	345,068	570,145	1,654,327
Miscellaneous	35,938	25,871	2,242	41,402	105,453
<i>Total Receipts</i>	<u>1,189,070</u>	<u>483,178</u>	<u>347,310</u>	<u>740,909</u>	<u>2,760,467</u>
Disbursements					
Current:					
Health					
Personal Services	792,837	355,474	284,968	339,949	1,773,228
Materials and Supplies	147,721	23,670	13,750	27,344	212,485
Remittances	39,401	0	0	86,444	125,845
Contractual Services	89,244	40,041	32,650	305,928	467,863
Capital Outlay	1,936	21,179	442	29,556	53,113
Other	26,801	44,552	2,666	88,680	162,699
<i>Total Disbursements</i>	<u>1,097,940</u>	<u>484,916</u>	<u>334,476</u>	<u>877,901</u>	<u>2,795,233</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>91,130</u>	<u>(1,738)</u>	<u>12,834</u>	<u>(136,992)</u>	<u>(34,766)</u>
Other Financing Sources (Uses)					
Advances In	72,000	0	15,000	87,000	174,000
Transfers In	18,889	0	0	0	18,889
Advances Out	(102,000)	0	(40,000)	(32,000)	(174,000)
Transfers Out	0	(6,856)	(5,274)	(6,759)	(18,889)
<i>Total Other Financing Sources (Uses)</i>	<u>(11,111)</u>	<u>(6,856)</u>	<u>(30,274)</u>	<u>48,241</u>	<u>0</u>
Net Changes in Fund Balance	80,019	(8,594)	(17,440)	(88,751)	(34,766)
<i>Fund Balance Beginning of Year</i>	<u>804,063</u>	<u>330,323</u>	<u>62,748</u>	<u>480,031</u>	<u>1,677,165</u>
<i>Fund Balance End of Year</i>	<u><u>\$884,082</u></u>	<u><u>\$321,729</u></u>	<u><u>\$45,308</u></u>	<u><u>\$391,280</u></u>	<u><u>\$1,642,399</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGE
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance With
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Receipts				
Charges for Services	\$689,028	\$689,028	\$784,356	\$95,328
Licenses, Fees and Permits	98,025	98,025	83,933	(14,092)
Fines	350	350	1,144	794
Intergovernmental	236,745	236,745	283,699	46,954
Miscellaneous	10,200	10,200	35,938	25,738
<i>Total Receipts</i>	<u>1,034,348</u>	<u>1,034,348</u>	<u>1,189,070</u>	<u>154,722</u>
Disbursements				
Current:				
Health				
Personal Services	1,082,645	1,082,645	792,837	289,808
Materials and Supplies	196,785	196,785	148,970	47,815
Remittances	50,690	50,690	47,505	3,185
Contractual Services	129,420	129,570	94,641	34,929
Capital Outlay	17,628	17,478	1,936	15,542
Other	78,769	78,769	28,747	50,022
<i>Total Disbursements</i>	<u>1,555,937</u>	<u>1,555,937</u>	<u>1,114,636</u>	<u>441,301</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(521,589)</u>	<u>(521,589)</u>	<u>74,434</u>	<u>596,023</u>
Other Financing Sources (Uses)				
Advances In	0	0	72,000	72,000
Advances Out	0	0	(102,000)	(102,000)
Transfers In	32,784	32,784	18,889	(13,895)
Transfers Out	(7,347)	(7,347)	0	7,347
<i>Total Other Financing Sources (Uses)</i>	<u>25,437</u>	<u>25,437</u>	<u>(11,111)</u>	<u>(36,548)</u>
<i>Net Changes in Fund Balance</i>	(496,152)	(496,152)	63,323	559,475
<i>Fund Balance Beginning of Year</i>	775,337	775,337	775,337	0
Prior Year Encumbrances Appropriated	<u>28,726</u>	<u>28,726</u>	<u>28,726</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$307,911</u></u>	<u><u>\$307,911</u></u>	<u><u>\$867,386</u></u>	<u><u>\$559,475</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGE
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
HELP ME GROW FUND
FOR THE YEAR ENDED DECEMBER 31, 2022*

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Receipts				
Intergovernmental	\$363,553	\$395,350	\$455,415	\$60,065
Contributions	500	500	1,892	1,392
Miscellaneous	3,500	3,500	25,871	22,371
<i>Total Receipts</i>	<u>367,553</u>	<u>399,350</u>	<u>483,178</u>	<u>83,828</u>
Disbursements				
Current:				
Health				
Personal Services	406,768	402,378	355,474	46,904
Materials and Supplies	30,725	47,725	26,170	21,555
Contractual Services	55,502	55,502	42,916	12,586
Capital Outlay	5,120	32,807	27,066	5,741
Other	31,959	63,459	47,490	15,969
<i>Total Disbursements</i>	<u>530,074</u>	<u>601,871</u>	<u>499,116</u>	<u>102,755</u>
<i>Excess of Receipts Under Disbursements</i>	(162,521)	(202,521)	(15,938)	186,583
Other Financing Uses				
Transfers Out	(8,405)	(8,405)	(6,856)	1,549
<i>Net Changes in Fund Balance</i>	(170,926)	(210,926)	(22,794)	188,132
<i>Fund Balance Beginning of Year</i>	313,052	313,052	313,052	0
Prior Year Encumbrances Appropriated	17,271	17,271	17,271	0
<i>Fund Balance End of Year</i>	<u>\$159,397</u>	<u>\$119,397</u>	<u>\$307,529</u>	<u>\$188,132</u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGE
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
WOMEN, INFANTS AND CHILDREN FUND
FOR THE YEAR ENDED DECEMBER 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance With
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Receipts				
Intergovernmental	\$348,064	\$348,064	\$345,068	(\$2,996)
Miscellaneous	15,000	0	2,242	2,242
<i>Total Receipts</i>	<u>363,064</u>	<u>348,064</u>	<u>347,310</u>	<u>(754)</u>
Disbursements				
Current:				
Health				
Personal Services	334,832	326,805	284,968	41,837
Materials and Supplies	6,790	16,036	13,950	2,086
Contract Services	50,368	38,605	34,196	4,409
Capital Outlay	0	442	442	0
Other	1,840	13,650	2,736	10,914
<i>Total Disbursements</i>	<u>393,830</u>	<u>395,538</u>	<u>336,292</u>	<u>59,246</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	(30,766)	(47,474)	11,018	58,492
Other Financing Sources (Uses)				
Advances In	0	0	15,000	15,000
Advances Out	0	0	(40,000)	(40,000)
Transfers Out	(6,982)	(5,274)	(5,274)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(6,982)</u>	<u>(5,274)</u>	<u>(30,274)</u>	<u>(25,000)</u>
<i>Net Changes in Fund Balance</i>	(37,748)	(52,748)	(19,256)	33,492
<i>Fund Balance Beginning of Year</i>	60,591	60,591	60,591	0
Prior Year Encumbrances Appropriated	2,157	2,157	2,157	0
<i>Fund Balance End of Year</i>	<u>\$25,000</u>	<u>\$10,000</u>	<u>\$43,492</u>	<u>\$33,492</u>

See accompanying notes to the basic financial statements

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022*

Note 1 - Reporting Entity

The Crawford County General Health District (the 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 governs the District. Five members are appointed by the District Advisory Council and two members are appointed by the City of Bucyrus. The Board of Health appoints a health commissioner and all employees of the District.

The reporting entity is composed of the primary government. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District.

The District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services, the issuance of health-related licenses and permits, and emergency response planning concerning public health threats.

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

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

The District's basic financial statements consist of government-wide financial statements, including a statement of net position 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 and the statement of activities display information about the District as a whole. These statements include the financial activities of the primary government. Governmental activities generally are financed through intergovernmental receipts or other nonexchange transactions.

The statement of net position presents the cash balance of the governmental activities of the District at year end. The statement of activities compares disbursements and program receipts for each program or function of the District's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the District is responsible.

Program receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and receipts of interest earned on grants that are required to be used to support a particular program.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022*

(Continued)

Note 2 - Summary of Significant Accounting Policies (Continued)

Receipts which are not classified as program receipts are presented as general receipts of the District, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financing on a cash basis or draws from the general receipts of the District.

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

Help Me Grow Fund - The Help Me Grow Fund receives intergovernmental revenue restricted to administering the Help Me Grow program. These monies are for the promotion of the well-being of young children through home-based specialized services and public awareness, with a special emphasis on early intervention and prevention.

Women, Infants, and Children (WIC) Fund - The Women, Infants, and Children Fund accounts for and reports federal grant monies restricted to the Women, Infants and Children program.

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

C. Basis of Accounting

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

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.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022*

(Continued)

Note 2 - Summary of Significant Accounting Policies (Continued)

D. Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Board of Health may appropriate. The appropriations resolution is the County Board of Health's authorization to spend resources at the legal level of control, which has been established at the object level for all funds. Any budgetary modifications at this level may only be made by resolution of the Board of Health.

The Board of Health adopts an annual appropriation measure before the first Monday of April. The appropriation measure sets forth the amounts for current expenses for the next year and estimates the several sources of revenue available to the District, including the amount provided by the State and the amount to be collected in fees. The measure is certified to the County Auditor who submits it to the County Budget Commission. The Commission may reduce but not increase any item in the appropriation measure.

The appropriation, less the amount available from the several sources of revenue and any carry-over from the previous year, is apportioned among the townships and municipal corporations composing the District on the basis of taxable valuation. In order for the townships and municipal corporations to include the amounts for the District in their budgets, the District provides each with an estimate of contemplated revenues and expenditures before the first day of June.

Subject to the amount that has been apportioned among the townships and municipal corporations and as may become available from the several sources of revenue, the Board of Health, by resolution, may transfer funds from one account in the appropriation to another, reduce or increase any account, create new accounts, make additional appropriations or reduce total appropriations. Any such action must be submitted to and approved by the County Budget Commission.

E. Cash and Investments

The County Treasurer is the custodian for the District's cash and investments. The County's cash and investment pool holds the 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 are detailed in the County's Comprehensive Annual Financial Report and may be obtained from the Crawford County Auditor's Office, 112 East Mansfield Street, Bucyrus, Ohio 44820.

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.

G. Inventory and Prepaid Items

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

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022*

(Continued)

Note 2 - Summary of Significant Accounting Policies (Continued)

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. Interfund Receivables/Payables

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

J. Accumulated Leave

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 District's cash basis of accounting. The District has established a Reserve Balance Fund for the purpose of accumulating resources for payment of sick leave and vacation leave upon retirement, resignation, or termination of an employee.

K. Employer Contributions to Cost-Sharing Pension Plans

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

L. Long-Term Obligations

The District's cash basis financial statements do not report liabilities for long-term obligations. Proceeds of loans are reported as cash when received and principal and interest are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither an other financing source nor a capital outlay expenditure are reported at inception. Lease payments are reported when paid. The District did not have any long-term obligations in 2022.

M. Leases

For 2022, GASB Statement No. 87, *Leases* was effective. This GASB pronouncement had no effect on beginning net position/fund balance. Lease receivables/payables are not reflected under the District's cash basis of accounting. Lease revenue/disbursements are recognized when they are received/paid.

N. Net Position

Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily include activities of Help Me Grow, WIC, and other governmental. The 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.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022*

(Continued)

Note 2 - Summary of Significant Accounting Policies (Continued)

The government-wide statement of net position reports \$758,317 of restricted net position. The District did not have any net position restricted by enabling legislation at December 31, 2022.

O. Fund Balance

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

Nonspendable - The nonspendable classification includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. The “not in spendable form” includes items that are not expected to be converted to cash.

Restricted - The restricted classification includes amounts 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 or enabling legislation. (Board of Health resolutions).

Enabling legislation authorized the District to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means the District can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for purposes specified by the legislation

Committed - The committed classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of Health. The committed amounts cannot be used for any other purpose unless the Board of Health remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Health, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. 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 classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, assigned amounts represent intended uses established by the Board of Health or by a District official delegated that authority by resolution.

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

The District first applies restricted resources when an expenditure is 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 can be used.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022*

(Continued)

Note 2 - Summary of Significant Accounting Policies (Continued)

P. Interfund Transactions

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

Note 3 - Budgetary Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and Actual - Budget 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 is outstanding year end encumbrances are treated as expenditures (budgetary basis) rather than as restricted, committed, or assigned fund balance (cash basis). The encumbrances outstanding at year end (budgetary basis) amounted to:

General Fund	\$16,696
Major Special Revenue Funds:	
Help Me Grow	14,200
Women, Infants and Children	1,816

Note 4 - Subdivision Settlements and Local Subsidy

Section 3709.28 of the Ohio Revised Code sets forth the requirements that must be followed in determining the apportionments that each township and village comprising the District must pay. In accordance with Ohio law, the County Auditor is required to apportion the aggregate appropriation of the District as fixed by the County Budget Commission, less the amounts available to the District from all sources of revenue certified by the ensuing fiscal year, including any amounts in the District fund from the previous appropriation, and after considering and allowing for funds needed to fund ongoing operations in the ensuing fiscal year. In accordance with Ohio law, the County Auditor makes all apportionments based on each entity's taxable property valuations, and the County Auditor withholds these apportionments from the property tax settlements and distributes these monies back to the District's General Fund. Subdivision settlements for 2022 totaled \$163,000 and are reported as intergovernmental receipts in the financial statements. Auburn, Bucyrus, Chatfield, Cranberry, Dallas, Holmes, Jackson, Jefferson, Liberty, Lykens, Polk, Sandusky, Texas, Tod, Vernon and Whetstone Townships, and the Villages of Chatfield, Crestline, New Washington, North Robinson, and Tiro comprise the District. The City of Bucyrus also contracts with the District for health services in accordance with Ohio law. For 2022, the amount received by the District from the City of Bucyrus for providing health services was \$226,178 and is reported in the financial statements as charges for services revenue.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022*

(Continued)

Note 5 - Cash Reserve Policy

On December 9, 2015, the District adopted a minimum cash balance policy for the appropriate fiscal management of the District. Therefore, and in accordance with the approved policy, the District maintains a minimum cash balance of \$110,000 in the General Fund.

Note 6 - Risk Management

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

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

Risk Pool Membership

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

- General liability and casualty
- Public officials' 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, 2021 (the latest information available):

	<u>2021</u>
Cash and Investments	\$41,996,850
Actuarial liabilities	\$14,974,099

Note 7 - Defined Benefit Retirement Plans

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - District employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members (e.g. District employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022*

(Continued)

Note 7 - Defined Benefit Retirement Plans (Continued)

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

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members 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 plan as per the reduced benefits adopted by SB 343 (see OPERS' Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits).

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

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022*

(Continued)

Note 7 - Defined Benefit Retirement Plans (Continued)

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

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 upon receipt of the initial benefit payment.

When a traditional plan benefit recipient has received benefits for twelve months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the 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 percent. 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 percent.

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

Effective January 1, 2022, the Combined Plan is no longer available for member selection.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022*

(Continued)

Note 7 - Defined Benefit Retirement Plans (Continued)

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2022 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee*	10.0 %	*	**
2022 Actual Contribution Rates			
Employer			
Pension****	14.0 %	18.1 %	18.1 %
Postemployment Health Care Benefits****	0.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Total Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

- * Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- ** This rate is determined by OPERS' Board and has no maximum rate established by ORC.
- *** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.
- **** These pension and employer health 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.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The District's contractually required contribution was \$169,281 for 2022.

Note 8 - Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional 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.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022*

(Continued)

Note 8 - Postemployment Benefits (Continued)

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022*

(Continued)

Note 8 - Postemployment Benefits (Continued)

Disclosures for the health care plan are presented separately in the OPERS financial report which 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.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. 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 and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, state and local employers contributed 14 percent of earnable salary. This is the maximum employer contribution rate 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 2022, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. 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 2022 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The District's contractually required contribution was \$0 for the year 2022.

Note 9 - Interfund Activity

During 2022, the following transfers were made.

Transfers In	Transfers Out			
	Help Me Grow	Women, Infants and Children	Other Governmental	Total
General	\$6,856	\$5,274	\$6,759	\$18,889

Transfers represent the allocation of unrestricted receipts collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, or to transfer monies from funds that disburse salaries to the Reserve Balance Fund for the purpose of accumulating resources for payment of sick leave and vacation leave upon retirement, resignation, or termination of an employee. During 2022, advances were made from the General Fund to the Women, Infants and Children Fund and other governmental funds in the amounts of \$15,000 and \$87,000, respectively. Advances were also repaid to the General Fund from the Women, Infants and Children Fund and other governmental funds in the amounts of \$40,000 and \$32,000, respectively.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022*

Note 10 - Fund Balance

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in governmental funds.

The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below.

Fund Balance	General	Help Me Grow	Women, Infants and Children	Other Governmental Funds
Restricted for:				
Camp, Manufactured Home	\$0	\$0	\$0	\$13,290
Construction and Demolition	0	0	0	84,618
Coronavirus Response	0	0	0	62,941
Drug Overdose Prevention	0	0	0	49,489
Emergency Preparedness	0	0	0	55,687
Healthy Eating/Active Living	0	0	0	9,570
Home Sewage Treatment	0	0	0	2,478
Private Sewer Operations	0	0	0	56,518
Public Immunizations	0	0	0	9,302
Public Pool Licensing	0	0	0	10,456
Solid Waste Facility Licensing	0	0	0	32,065
Women and Children	0	0	45,308	4,866
Young Child Well Being	0	321,729	0	0
Total Restricted	0	321,729	45,308	391,280
Committed to:				
Accumulated Leave	69,916	0	0	0
Assigned for:				
Food Service and Vending	82,781	0	0	0
Private Water System	8,652	0	0	0
Projected Budget Shortfall	377,028	0	0	0
Unpaid Obligations	16,696	0	0	0
Total Assigned	485,247	0	0	0
Unassigned	328,919	0	0	0
Total Fund Balance	\$884,082	\$321,729	\$45,308	\$391,280

Note 11 - Contingent Liabilities

Amounts grantor agencies pay to the 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 experience, management believes any refunds would be immaterial.

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022*

Note 12 - COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. During 2022, the District received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods for the District. The impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. The District's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

**Crawford County General Health District
Crawford County, Ohio
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Pass Through Entity Identifying Number	Federal AL Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through Ohio Department of Health</i>				
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	01710011WA1522	10.577		\$ 283,805
	01710011WA1623	10.577		<u>64,119</u>
Total U.S. Department of Agriculture				<u>347,924</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through Ohio Department of Health</i>				
Public Health Emergency Preparedness	01710012PH1322	93.069		54,058
Public Health Emergency Preparedness	01710012PH1423	93.069		<u>63,281</u>
Total Public Health Emergency Preparedness				117,339
Get Vaccinated Ohio-Public Health Initiative	01710012GV0422	93.268		6,907
Get Vaccinated Ohio-Public Health Initiative	01710012GV0523	93.268		<u>25,478</u>
Total Get Vaccinated Ohio				32,385
Drug Overdose Prevention	01710014DR0322	93.136		26,714
Drug Overdose Prevention	01710014DR0423	93.136		<u>28,708</u>
Total Drug Overdose Prevention				55,422
COVID-19 Enhanced Operations	01710012EO0121	93.323		59,850
COVID-19 Enhanced Operations	01710012EO0222	93.323	\$ 3,853	<u>25,896</u>
Total Covid-19				85,746
COVID 19 Vaccination	01710012CN0122	93.268	7,832	25,008
COVID-19 Vaccine Equity Supplement Local Health Department	01710012VE0121	93.268		37,427
Public Health Workforce	01710012WF0122	93.354	<u>85,713</u>	198,934
Breastfeeding in Workplace	6NU58DP006505-03-01	93.439		2,410
Breastfeeding in Workplace	6NU58DP006505-04-01	93.439		2,153
Breastfeeding in Workplace	5NU58DP006505-05-00	93.439		<u>974</u>
Total Breastfeeding in Workplace				5,537
Healthy Eating and Active Living (HEAL) Capacity Building	6NU58DP006505-04-00	93.439		2,030
Medical Reserve Corps Capacity Building	5 HITEP 200045-02-03	93.008		<u>243</u>
Total U.S. Department of Health and Human Services			97,398	560,071
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through the Ohio Department of Development Disabilities</i>				
Special Education-Grants for Infants & Families	H181A200024	84.181		49,675
ARPA Funding	H181X210024	84.181X		<u>14,976</u>
Total U.S. Department of Education				64,651
U.S. DEPARTMENT OF THE TREASURY				
<i>Passed Through Ohio Department of Health</i>				
Coronavirus Response Supplemental	01710012CO0121	21.019	<u>9,298</u>	<u>31,382</u>
Total U.S. Department Of The Treasury			9,298	31,382
Total Expenditures of Federal Awards			<u>\$ 106,696</u>	<u>\$ 1,004,028</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

Crawford County General Health District

Crawford County, Ohio

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2022

NOTE A – BASIS OF PRESENTATION

The Schedule includes the federal award activity of the Crawford County General Health District, Crawford County, Ohio, (District) under programs of the federal government for the year ended December 31, 2022 and is prepared in accordance with the cash basis of accounting. The information on this Schedule is prepared in accordance with the requirements of Title 2 US 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 or 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

CFR 200.414 allows a non-federal entity that has never received a negotiated indirect cost rate to charge a de minimis rate of 10% of modified total direct costs to indirect costs. The Academy has not elected to use the 10% de minimis indirect cost rate.

NOTE D – SUBRECIPIENT

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 subrecipient, 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.

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

Crawford County General Health District
Crawford County
1520 Isaac Beal Road
Bucyrus, Ohio 44820

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 the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Crawford County General Health District, Crawford County, Ohio, (the District) as of and for the year ended December 31, 2022, 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 8, 2023, wherein we noted the District uses a special purpose framework other than generally accepted accounting principles. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District.

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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



Charles E. Harris & Associates, Inc.

June 8, 2023

Charles E. Harris & Associates, Inc.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Crawford County General Health District
Crawford County
1520 Isaac Beal Road
Bucyrus, Ohio 44820

To the Board of Health:

Report on Compliance for Each Major Federal Program

We have audited the Crawford County General Health District's (the Health District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the Crawford County General Health District's major federal programs for the year ended December 31, 2022. The Health District's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

In our opinion, the Health District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each major federal program for the year ended December 31, 2022.

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 Health 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 Health District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The Health 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 Health 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 Health 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 Health 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 Health 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 Health 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 Health District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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



Charles E. Harris & Associates, Inc.

June 8, 2023

**CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022**

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 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 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 Program (list):	WIC – ALN # 10.577 COVID-19 Enhanced Operations – ALN # 93.323
<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



CRAWFORD COUNTY GENERAL HEALTH DISTRICT

CRAWFORD 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 8/8/2023

88 East Broad 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