



OHIO AUDITOR OF STATE
KEITH FABER



**SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY
DECEMBER 31, 2024**

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INDEPENDENT AUDITOR'S REPORT

Summit County Combined General Health District
Summit County
1867 West Market
Akron, Ohio 44313

To the Board of Health:

Report on the Audit of the Financial Statements

Opinions

We have audited the modified cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Summit County Combined General Health District, Summit County, Ohio (the Health District), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Health 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 modified cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Health District, as of December 31, 2024, and the respective changes in modified cash-basis financial position thereof and the respective budgetary comparison for the General, Air Quality EPA Carryover and WIC funds for the year then ended in accordance with the modified 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 Health 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 modified cash-basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash-basis of accounting described in Note 2 and for determining that the modified 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 Health 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 Health 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 Health District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Health 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 in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, 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 November 25, 2025, on our consideration of the Health 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 Health 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 Health District's internal control over financial reporting and compliance.

KEITH FABER
Ohio Auditor of State



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

November 25, 2025

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Summit County Combined General Health District
Statement of Net Position - Modified Cash Basis
December 31, 2024

	<u>Governmental Activities</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>\$ 21,524,416</u>
<i>Total Assets</i>	<u><u>\$ 21,524,416</u></u>
Net Position	
Restricted for:	
Other Purposes	\$ 2,779,956
Unrestricted	<u>\$ 18,744,460</u>
<i>Total Net Position</i>	<u><u>\$ 21,524,416</u></u>

See accompanying notes to the basic financial statements

Summit County Combined General Health District
Statement of Activities - Modified Cash Basis
For the Year Ended December 31, 2024

		Program Cash		Receipts	Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
Current:					
Health:					
Public Health Services	26,815,233	5,293,373	16,902,523	0	(\$4,619,337)
<i>Total Governmental Activities</i>	<u>\$26,815,233</u>	<u>\$5,293,373</u>	<u>\$16,902,523</u>	<u>\$0</u>	<u>(\$4,619,337)</u>
General Receipts:					
Property Taxes Levied for General Purposes					\$3,230,675
Miscellaneous					\$254,410
State Subsidy					<u>\$304,137</u>
<i>Total General Receipts, Contributions to Permanent Fund, Special Item, Extraordinary Item, Transfers and Advances</i>					<u>3,789,222</u>
Change in Net Position					(830,115)
<i>Net Position Beginning of Year</i>					<u>22,354,531</u>
<i>Net Position End of Year</i>					<u>21,524,416</u>

See accompanying notes to the basic financial statements

Summit County Combined General Health District
Statement of Assets and Fund Balances- Modified Cash Basis
Governmental Funds
December 31, 2024

	General Fund	AQ EPA Carryover Fund	WIC Fund	Other Governmental Funds	Total Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 18,419,368	\$ 472,340	\$ 55,517	\$ 2,577,191	\$ 21,524,416
Interfund Receivable	\$ 1,735,000	\$ -	\$ -	\$ -	\$ 1,735,000
<i>Total Assets</i>	<u>\$ 20,154,368</u>	<u>\$ 472,340</u>	<u>\$ 55,517</u>	<u>\$ 2,577,191</u>	<u>\$ 23,259,416</u>
Liabilities					
Interfund Payable	\$ -	\$ -	\$ 413,016	\$ 1,321,984	\$ 1,735,000
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 413,016</u>	<u>\$ 1,321,984</u>	<u>\$ 1,735,000</u>
Fund Balances					
Restricted	\$ -	\$ 472,340	\$ -	\$ 2,307,616	\$ 2,779,956
Assigned	\$ 1,844,975	\$ -	\$ -	\$ -	\$ 1,844,975
Unassigned (Deficit)	\$ 18,309,393	\$ -	\$ (357,499)	\$ (1,052,409)	\$ 16,899,485
<i>Total Fund Balances</i>	<u>\$ 20,154,368</u>	<u>\$ 472,340</u>	<u>\$ (357,499)</u>	<u>\$ 1,255,207</u>	<u>\$ 21,524,416</u>
<i>Total Liabilities and Fund Balance</i>	<u>\$ 20,154,368</u>	<u>\$ 472,340</u>	<u>\$ 55,517</u>	<u>\$ 2,577,191</u>	<u>\$ 23,259,416</u>

See accompanying notes to the basic financial statements

Summit County Combined General Health District
Statement of Receipts, Disbursements and Changes in Fund Balances - Modified Cash Basis
Governmental Funds
For the Year Ended December 31, 2024

	General	AQ EPA Carryover Fund	WIC Fund	Other Governmental Funds	Total Governmental Funds
Receipts					
Property Taxes	3,230,675	0	0	0	3,230,675
Charges for Services	2,388,955	0	0	9,080	2,398,035
Fines, Licenses and Permits	2,698,558	0	0	196,780	2,895,338
Intergovernmental	5,541,749	34,494	1,549,430	10,080,987	17,206,660
Miscellaneous	204,235	0	0	50,175	254,410
<i>Total Receipts</i>	<u>14,064,172</u>	<u>34,494</u>	<u>1,549,430</u>	<u>10,337,022</u>	<u>25,985,118</u>
Disbursements					
Current:					
Health:					
Public Health Services	<u>14,114,249</u>	<u>191,356</u>	<u>1,828,987</u>	<u>10,680,641</u>	<u>26,815,233</u>
<i>Total Disbursements</i>	<u>14,114,249</u>	<u>191,356</u>	<u>1,828,987</u>	<u>10,680,641</u>	<u>26,815,233</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(50,077)</u>	<u>(156,862)</u>	<u>(279,557)</u>	<u>(343,619)</u>	<u>(830,115)</u>
Other Financing Sources (Uses)					
Transfers In	0	761,452	0	22,990	784,442
Transfers Out	<u>0</u>	<u>(566,956)</u>	<u>0</u>	<u>(217,486)</u>	<u>(784,442)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>194,497</u>	<u>0</u>	<u>(194,497)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(50,077)</u>	<u>37,634</u>	<u>(279,557)</u>	<u>(538,115)</u>	<u>(830,115)</u>
<i>Fund Balances Beginning of Year</i>	<u>20,204,445</u>	<u>434,706</u>	<u>(77,942)</u>	<u>1,793,322</u>	<u>22,354,531</u>
<i>Fund Balances End of Year</i>	<u><u>\$20,154,368</u></u>	<u><u>\$472,340</u></u>	<u><u>(357,499)</u></u>	<u><u>\$1,255,207</u></u>	<u><u>\$21,524,416</u></u>

See accompanying notes to the basic financial statements

Summit County Combined General Health District
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual -Budget Basis
General Fund
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts				
Property and Other Local Taxes	\$ 3,230,675	\$ 3,230,675	\$ 3,230,675	\$ -
Charges for Services	\$ 2,350,000	\$ 2,390,500	\$ 1,398,312	\$ (992,188)
Licenses, Permits and Fees	\$ 3,233,000	\$ 2,820,700	\$ 3,592,748	\$ 772,048
Intergovernmental	\$ 4,139,344	\$ 4,551,769	\$ 5,607,227	\$ 1,055,458
Other	\$ 240,400	\$ 264,450	\$ 235,210	\$ (29,240)
<i>Total receipts</i>	<u>\$ 13,193,419</u>	<u>\$ 13,258,094</u>	<u>\$ 14,064,173</u>	<u>\$ 806,079</u>
Disbursements				
Current:				
Public Health Services	\$ 19,332,413	\$ 18,575,633	\$ 14,114,249	\$ 4,461,384
<i>Total Disbursements</i>	<u>\$ 19,332,413</u>	<u>\$ 18,575,633</u>	<u>\$ 14,114,249</u>	<u>\$ 4,461,384</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>\$ (6,138,994)</u>	<u>\$ (5,317,539)</u>	<u>\$ (50,077)</u>	<u>\$ 5,267,462</u>
Other Financing Sources (Uses)				
Advances In	\$ -	\$ 2,345,174	\$ 2,345,174	\$ -
Advances Out	\$ -	\$ (1,735,000)	\$ (1,735,000)	\$ -
<i>Total Other Financing Sources (Uses)</i>	<u>\$ -</u>	<u>\$ 610,174</u>	<u>\$ 610,174</u>	<u>\$ -</u>
<i>Net Change in Fund Balance</i>	\$ (6,138,994)	\$ (4,707,365)	\$ 560,097	\$ 5,267,462
<i>Fund Balance Beginning of Year</i>	\$ 17,037,816	\$ 17,037,816	\$ 17,037,816	\$ -
Prior Year Encumbrances Appropriated	<u>\$ 821,455</u>	<u>\$ 821,455</u>	<u>\$ 821,455</u>	<u>\$ -</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 11,720,277</u></u>	<u><u>\$ 13,151,906</u></u>	<u><u>\$ 18,419,368</u></u>	<u><u>\$ 5,267,462</u></u>

See accompanying notes to the basic financial statements

Summit County Combined General Health District
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Air Quality EPA Carryover
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts				
Intergovernmental:				
Grants	0	0	34,494	34,494
<i>Total Receipts</i>	0	0	34,494	34,494
Disbursements				
Current:				
Health:				
Public Health Services	291,978	629,202	758,312	(129,110)
<i>Total Disbursements</i>	291,978	629,202	758,312	(129,110)
<i>Excess of Receipts Over (Under) Disbursements</i>	(291,978)	(629,202)	(723,818)	(94,616)
Other Financing Sources (Uses)				
Transfers In	0	629,202	761,452	132,250
<i>Total Other Financing Sources (Uses)</i>	0	629,202	761,452	132,250
<i>Net Change in Fund Balance</i>	(291,978)	(0)	37,634	37,634
<i>Unencumbered Fund Balance Beginning of Year</i>	434,706	434,706	434,706	0
Prior Year Encumbrances Appropriated	0	0	0	0
<i>Unencumbered Fund Balance End of Year</i>	\$142,728	\$434,706	\$472,340	\$37,634

See accompanying notes to the basic financial statements

Summit County Combined General Health District
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
WIC
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts				
Intergovernmental:				
Grants	2,141,052	4,345,061	1,549,430	(2,795,631)
<i>Total Receipts</i>	<u>2,141,052</u>	<u>4,345,061</u>	<u>1,549,430</u>	<u>(2,795,631)</u>
Disbursements				
Current:				
Health:				
Public Health Services	2,063,110	1,910,709	1,828,987	81,722
<i>Total Disbursements</i>	<u>2,063,110</u>	<u>1,910,709</u>	<u>1,828,987</u>	<u>81,722</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>77,942</u>	<u>2,434,352</u>	<u>(279,557)</u>	<u>(2,713,909)</u>
Other Financing Sources (Uses)				
Advances In	0	0	413,016	413,016
Advances Out	<u>0</u>	<u>(793,016)</u>	<u>(380,000)</u>	<u>413,016</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(793,016)</u>	<u>33,016</u>	<u>826,032</u>
<i>Net Change in Fund Balance</i>	77,942	1,641,336	(246,541)	(1,887,877)
<i>Unencumbered Fund Balance Beginning of Year</i>	302,058	302,058	302,058	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unencumbered Fund Balance End of Year</i>	<u>\$380,000</u>	<u>\$1,943,394</u>	<u>\$55,517</u>	<u>(\$1,887,877)</u>

See accompanying notes to the basic financial statements

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

Note 1 – Reporting Entity

The Summit County Combined 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 five-member Board of Health appointed by the District Advisory Council governs 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.

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 all public health services provided in the county.

Public Entity Risk Pools

The Health District participates in a public entity risk pool. Note 8 to the financial statements provides additional information for this entity.

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 modified cash basis of accounting. This modified 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 modified cash basis of accounting. Following are the more significant of the Health District's accounting policies.

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 and the statement of activities 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.

Summit County Combined General Health District

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 presents the cash balance of the governmental and business-type activities of the Health District at year end. The statement of activities compares disbursements and program receipts for each program or function of the Health District's governmental activities and business-type 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, and receipts of interest earned on grants that are required to be used to support 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 modified 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.

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 the following fund type:

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 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.

Air Quality EPA Carryover Special Revenue Fund This fund accounts for and reports Ohio EPA carryover grant monies restricted to air pollution control services. This program's purpose is to monitor ozone and other air pollutants in the tri-county area of Medina, Portage and Summit County and alert the public to air quality concerns.

Women, Infants and Children Special Revenue Fund This fund accounts for and reports federal grant monies restricted to the Women, Infants and Children program. This program promotes good health for pregnant women, breastfeeding mothers, infants and children up to age five.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

Note 2 – Summary of Significant Accounting Policies *(continued)*

Other Governmental Funds The other governmental funds of the Health District account for and report grants and other resources whose use is restricted, committed or assigned to a particular purpose.

As per GASB 100, there were funds presented as major funds For the Year Ended December 31, 2023, and were no longer considered major funds in the statements For the Year Ended December 31, 2024. As such, their totals for 2024 were represented in the totals for Other Governmental Funds. These funds are:

COVID-19 Enhanced Operations Special Revenue Fund This fund accounts for and reports federal grant monies restricted to public health COVID-19 disease response and mitigation activities. The Actual Unencumbered Fund Balance End of Year 2023 was \$21,628.

HUD Lead Special Revenue Fund This fund accounts for and reports federal grant monies restricted to the HUD Lead-based Paint Hazard Reduction Grant. This program goal is to maximize the number of children under the age of six protected from lead poisoning by assisting local governments in undertaking comprehensive programs to identify and control lead-based paint hazards in eligible housing populations. The Actual Unencumbered Fund Balance End of Year 2023 was \$126,952.

Basis of Accounting

The Health District's financial statements are prepared using the modified cash basis of accounting. Except for modifications having substantial support, 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 modified 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.

Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the 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.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

Note 2 – Summary of Significant Accounting Policies *(continued)*

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. 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 statements 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 statements 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.

Cash and Investments

The Summit County Fiscal Officer is the custodian for the Health District's cash and investments. The Health District utilizes a financial institution to service bonded debt as principal and interest payments come due. The County's cash and investment pool holds the Health District's cash and investments, which are reported at the Summit County Fiscal Officer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the County by contacting Christina Balliet, Deputy Fiscal Officer of Finance, County of Summit, 175 S. Main St. Akron, Oh. 44308-1306, (330) 643-2674.

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.

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.

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.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

Note 2 – Summary of Significant Accounting Policies *(continued)*

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.

Accumulated Leave

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

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 modified cash basis of accounting.

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 9 and 10, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

Long-Term Obligations

The Health District's modified 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 another financing source nor a capital outlay expenditure is reported at inception. Lease payments, SBITA payments, and financed purchase payments are reported when paid.

Leases and SBITAs

The Health District is the lessor and lessee (as defined by GASB 87) in various leases related to buildings, vehicles and other equipment under noncancelable leases. Lease receivables and deferred inflow of resources and intangible right to use asset/lease payable are not reflected under the Health District's modified cash basis of accounting. Lease revenue/disbursements are recognized when they are received/paid.

The Health District has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to financial systems, scheduling, and various other software. Subscription assets/liabilities are not

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

Note 2 – Summary of Significant Accounting Policies *(continued)*

reflected under the Health District's modified cash basis of accounting. Subscription disbursements are recognized when they are paid.

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. Net position restricted for other purposes include resources restricted for federal, state and local grants.

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.

Fund 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 Health District may also assign fund balances as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget in the General Fund.

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.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

Note 2 – Summary of Significant Accounting Policies *(continued)*

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.

Internal Activity

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities. Payments for interfund services provided and used are not eliminated.

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 and after nonoperating receipts/disbursements in proprietary funds. Repayments from funds responsible for particular disbursements to the funds that initially paid for them are not presented in the financial statements.

Note 3 – Accountability and Compliance

Accountability

Fund Balances at December 31, 2024 included the following individual fund deficits:

<u>Fund</u>	<u>Deficit</u>
Major Governmental Funds:	
WIC	(357,499)
	<u>\$(357,499)</u>
Other Governmental Funds:	
ADRD OSU Grant	(11,289)
Opiate Abatement	(3,873)
DOL Opioid DW	(10,121)
Public Health Workforce	(53,478)
EO23 COVID- 19 Enhanced Operations	(74,089)
Preconception Health & Wellness	(16,249)
Integrated Harm Reduction	(44,376)
MCH TANF Diaper Distr	(2,527)
STI Prevention	(113,705)
TechCred Training	(43,122)
AQ PM2.5	(2,749)
HIV Prevention FY24	(43,010)

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

OEI	(46,363)
Moms Quit For Two	(9,383)
Tobacco Prevention	(25,356)
Homeless Youths	(45,326)
PHEP	(11,264)
Regional PHEP	(23,448)
CFPA Community Funding Projects AOA	(13,459)
Minority Health	(4,122)
Healthy Beginnings at Home 2.2	(79,049)
Regional Prevention Links Care	(39,879)
Regional Prev Links Care Supp	(158,047)
Alzheimers Disease Program Initiative	(134)
GWEP	(35)
Creating Healthy Communities	(21,494)
HealthChek Data	(25,230)
MIECHV	(32,847)
Perinatal Behavioral Health	(4,844)
Disparities in Maternal Health	(4,893)
Safe Routes to School	(119)
Caregiver Support	(778)
HUD Lead Hazard Reduction	(26,081)
Quality Of Life	<u>(61,670)</u>
	<u>\$ (1,052,409)</u>
TOTAL	<u>\$ (1,409,908)</u>

The fund deficits in the above funds resulted from interfund liabilities due to timing issues with the reimbursement of disbursements for various grant programs. The general fund is liable for the deficits in these funds and will provide operating advances when cash is required, not when the liability occurs.

Note 4 – 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 any major special revenue fund are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The differences between the budgetary basis and the modified cash basis are as follows:

1. Outstanding year end encumbrances are treated as cash disbursements (budgetary basis) rather than as restricted, committed or assigned fund balance (*modified cash basis*).
2. Outstanding year end advances are treated as another financing source or use (budgetary basis) rather than as an interfund receivable or payable (*modified cash basis*).

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

3. Unreported interest is reported on the statement of *modified* receipts, disbursements, and changes in fund balances (cash basis), but not on the budgetary basis.

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

Net Change in Fund Balance General and Major Special Revenue Funds

For the Year Ended December 31, 2024

	General Fund	Air Quality EPA Carryover	WIC
Cash Basis	(50,077)	37,634	(279,557)
Advances In	2,345,174	-	413,016
Advances Out	(1,735,000)	-	(380,000)
Budget Basis	560,097	37,634	(246,541)

Note 5 – Deposits and Investments

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

Note 6 – Taxes

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.

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

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.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

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 2025 with real property taxes.

The full tax rate for all Health District operations for the year ended December 31, 2024, was \$0.2793856 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2024 property tax receipts were based are as follows:

Real Property	\$ 14,546,943,760
Public Utility Personal Property	<u>470,076,200</u>
Total	<u>\$ 15,017,019,960</u>

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

Note 7 – Interfund Balances and Transfers

Transfers

During 2024, the following transfers were made:

Transfer to	Transfer from					Total
	Major Funds			Other Nonmajor Governmental		
	General	AQ EPA	WIC			
		Carryover Fund	Fund			
Other Nonmajor Governmental Funds	\$ -	\$ 194,497	\$ -	\$ (194,497)	\$ -	

The above-mentioned Transfers From/To were used to move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them. Nonroutine transfers from the AQ EPA Carryover Fund and other nonmajor governmental funds were in compliance with Ohio Revised Code for designated projects.

Interfund Balances

Interfund balances at December 31, 2024, consisted of \$1,735,000 advanced to other governmental funds to provide working capital for operations or projects. The interfund receivables/payables are expected to be repaid within one year.

Interfund balances at December 31, 2024, consisted of the following individual fund receivables and payables:

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

	Receivable	Payable
	Advance to Other Funds	Advance to Other Funds
Major Funds		
General Fund	\$ 1,735,000	
Air Quality EPA Carryover		\$ -
WIC FY24		53,016
WIC FY25		360,000
Other Governmental Funds		
ADRD OSU Grant		37,000
Opiate Abatement FY22		4,000
DOL Opioid DW FY23		22,000
Public Health Workforce FY23		75,000
EO23 COVID- 19 Enhanced Ops FY23		80,000
Preconception Health & Wellness FY24		20,000
Integrated Harm Reduction FY24		46,000
MIECHV FY24		51,500
PERINATAL BEHAVIORAL HEALTH FY24		3,000
HealthChek Data FY24		6,000
PH MCH TANF DIAPER DISTR FY24		2,527
PH STI Prevention FY24		115,000
TechCred Training 2024		43,122
AQ PM2.5 2024-2025		4,000
PH HIV Prevention FY24		20,000
PH OEI FY25		48,000
Moms Quit For Two FY25		15,000
Tobacco Prevention FY25		26,000
Homeless Youths FY25		54,000
PHEP FY25		13,000
Regional PHEP FY25		25,000
CFPA Community Funding Projects AOA		15,000
Minority Health 2025		7,000
Healthy Beginnings at Home 2.2		92,000
Regional Prevention Links Care RL25		75,000
Regional Prev Links Care Supp RL25		210,000
Alzheimers Disease Program Initiat		1,000
GWEP FY25		300
PH CREATING HEALTHY COMMUNIT FY25		23,000
HealthChek Data FY25		30,000
MIECHV FY25		35,000
PERINATAL BEHAVIORAL HEALTH FY25		6,000
Disparities in Maternal Health FY25		16,000
Safe Routes to School FY24		535

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

Caregiver Support FY25				1,000
HUD Lead Hazard Reduction 2024-28				35,000
PH QUALITY OF LIFE FY23				65,000
<hr/>				
Total Governmental Activities	\$	1,735,000	\$	1,735,000

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Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

Note 8 – 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.

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
- Employment practices 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. This is the most recent information that was available at the time these notes were prepared:

2023

Cash and investments	\$43,996,442
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Actuarial liabilities	\$19,743,401
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Settled claims have not exceeded this commercial coverage in any of the past three years and there was no significant reduction in coverage from the prior year.

During 2023, the Health District did not exceed the limits of its casualty and property policy.

During 2023, Summit County Combined General Health District made no significant changes to coverage from the prior year.

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

Note 9 – Defined Benefit Pension Plans

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

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

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

Note 9 – Defined Benefit Pension Plans *(continued)*

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):

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

Note 9 – Defined Benefit Pension Plans (continued)

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
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
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	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	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
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	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	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
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
Traditional Plan 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	Traditional Plan 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	Traditional Plan 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

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

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

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

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.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

Note 9 – 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 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 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:

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

Note 9 – Defined Benefit Pension Plans (continued)

	<u>State and Local</u>			
	<u>Traditional</u>	<u>Combined</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2024 Statutory Maximum Contribution Rates				
Employer	14.0 %	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	10.0 %	**	***
2024 Actual Contribution Rates				
Employer:				
Pension ****	14.0 %	12.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits *****	0.0	2.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<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; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

For 2024, the Health District's contractually required contribution was \$1,418,416.60 for the traditional plan, \$69,059.39 for the combined plan, and \$67,820.81 for the member-directed plan.

Note 10 – Postemployment Benefits

Ohio Public Employees Retirement System

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-

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

Note 10 – Postemployment Benefits *(continued)*

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 cred with at least 20 years of qualified health care service credit.

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

Group A 30 years of qualified health care service credit;

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

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

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

Note 10 – Postemployment Benefits (continued)

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

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

Group A	Group B	Group C
Age and Service Requirements <i>December 1, 2014 or Prior</i> Any Age with 10 years of service credit	Age and Service Requirements <i>December 1, 2014 or Prior</i> Any Age with 10 years of service credit	Age and Service Requirements <i>December 1, 2014 or Prior</i> Any Age with 10 years of service credit
<i>January 1, 2015 through</i> <i>December 31, 2021</i> Age 60 with 20 years of service credit or Any Age with 30 years of service credit	<i>January 1, 2015 through</i> <i>December 31, 2021</i> 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	<i>January 1, 2015 through</i> <i>December 31, 2021</i> 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 percent and 90 percent of the base allowance for both non-Medicare and Medicare retirees.

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

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

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

Note 10 – Postemployment Benefits *(continued)*

RMA over 15 years at a rate of 10 percent each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20 percent per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

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

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

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

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan which has continued through 2024. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2024 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District's contractually required contribution was \$1,554,717.24 for the year 2024.

Note 11 – Debt

Leases

The Health District leases buildings, vehicles and other equipment under noncancelable leases. The Health District disbursed \$281,714 to pay lease costs for the year ended December 31, 2024. Future lease payments are as follows:

One 60 month lease is up for renewal in 2024 is currently continuing on a month-to-month basis.

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

Year	Amount
2025	\$ 251,593
2026	\$ 184,561
2027	\$ 43,588
2028	\$ 31,772
2029	\$ 23,829
Total	<u>\$ 535,343</u>

Note 12 – Contingent Liabilities

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

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 experience, management believes any refunds would be immaterial.

Note 13 – Fund Balances

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

Fund Balances	General	AQ EPA Carryover Fund	WIC Fund	Other Governmental Funds	Total Governmental Funds
Restricted for					
Public Health Services	0	472,340	0	2,307,616	2,779,956
<i>Total Restricted</i>	<u>0</u>	<u>472,340</u>	<u>0</u>	<u>2,307,616</u>	<u>2,779,956</u>
Assigned to					
Encumbrances	1,844,975	0	0	0	1,844,975
<i>Total Assigned</i>	<u>1,844,975</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,844,975</u>
Unassigned (Deficits)	18,309,393	0	(357,499)	(1,052,409)	16,899,485
<i>Total Fund Balances</i>	<u>\$20,154,368</u>	<u>\$472,340</u>	<u>(\$357,499)</u>	<u>\$1,255,207</u>	<u>\$21,524,416</u>

Summit County Combined General Health District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

Note 14 – 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. The impact on the District's future operating costs, revenues, and additional recovery from funding, either federal or state, cannot be estimated.

The 2024 activity includes \$0 which was sub-granted to other governments and organizations, \$0 which was returned to the granting agency, and \$0 which was spent on-behalf of other governments. These amounts are reflected as Public Health Services expenditures in the applicable Special Revenue Fund on the accompanying financial statements.

During 2024, the Health District received \$548,943.14 as an on-behalf of grant from another government. These amounts are recorded in the applicable Special Revenue Fund.

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**SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

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

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying 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 FY23	10.557	07710011WA1323	\$ 4,028.00	\$ 4,028.00
Special Supplemental Nutrition Program for Women, Infants and Children FY24	10.557	07710011WA1424	\$ 25,924.00	\$ 1,467,919.00
Special Supplemental Nutrition Program for Women, Infants and Children FY25	10.557	07710011WA1525	\$ 6,644.00	\$ 357,040.00
Total Special Supplemental Nutrition Program for Women, Infants and Children			\$ 36,596	\$ 1,828,987.00
Total U.S. Department of Agriculture			36,596	\$ 1,828,987.00
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Direction Home Akron Canton</i>				
Caregiver Support FY25	93.052	N/A	\$ -	\$ 778.00
Total National Family Caregiver Support, Title III, Part E			\$ -	\$ 778.00
<i>Passed Through Ohio Department of Health</i>				
Public Health Emergency Preparedness FY23	93.069	07710012PH1423	\$ -	\$ 1,492.00
Public Health Emergency Preparedness FY24	93.069	07710012PH1524	\$ -	\$ 132,636.00
Public Health Emergency Preparedness FY25	93.069	07710012PH0125	\$ -	\$ 32,614.00
Public Health Emergency Preparedness (Regional) FY21	93.069	07710012PH1221	\$ -	\$ 25.00
Public Health Emergency Preparedness (Regional) FY23	93.069	07710012PH1423	\$ -	\$ 157.00
Public Health Emergency Preparedness (Regional) FY24	93.069	07710012PH1524	\$ -	\$ 41,479.00
Public Health Emergency Preparedness (Regional) FY25	93.069	07710012PH0125	\$ -	\$ 23,448.00
Total Public Health Emergency Preparedness			\$ -	\$ 231,851.00
<i>Passed Through Ohio Department of Health</i>				
Asthma Grant FY24	93.070	N/A	\$ -	\$ 47,836.00
Total Environmental Public Health and Emergency Response			\$ -	\$ 47,836.00
<i>Passed Through Ohio Department of Health</i>				
Drug Overdose Prevention FY20	93.136	07710014DR0120	\$ -	\$ 7,275.00
Drug Overdose Prevention FY22	93.136	07710014DR0322	\$ -	\$ -
Drug Overdose Prevention FY23	93.136	07710014DR0423	\$ 2,480.00	\$ 24,604.00
Regional Prevention & Linkages to Care FY24	93.136	07710011RL0124	\$ 128,758.00	\$ 223,794.00
Regional Prevention & Linkages to Care FY25	93.136	07710011RL0225	\$ -	\$ 39,879.00
Total Injury Prevention and Control Research and State and Community Based Programs			\$ 131,238.00	\$ 295,552.00
<i>Passed Through Ohio Department of Health</i>				
Reproductive Health and Wellness FY24	93.217	07710011RH0624	\$ 16,916	\$ 42,275
Reproductive Health and Wellness FY25	93.217	07710011RH0725	\$ -	\$ 15,597
Total Family Planning Services Grants			\$ 16,916	\$ 57,872
<i>Passed Through Ohio Department of Health</i>				
COVID-19 Bridge Vaccination	93.268	07710012CB0124	\$ -	\$ 448
COVID-19 Vaccine Equity	93.268	07710012VE0121	\$ -	\$ 57,562
Total Immunization Cooperative Agreements			\$ -	\$ 58,010
<i>Passed Through Ohio Department of Health</i>				
Coronavirus Enhanced Operations FY23	93.323	07710012EO0123	\$ -	\$ 533,752
COVID-19 Detection & Mitigation in Confinement Facilities	93.323	07710012CF0123	\$ -	\$ -
COVID-19 Detection & Mitigation in Congregate Living Settings	93.323	07710012LV0123	\$ -	\$ -
Total Epidemiology and Laboratory Capacity for Infectious Diseases Grant			\$ -	\$ 533,752

(Continued)

**SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

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

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
<i>Passed Through Ohio Department of Health</i>				
Public Health Workforce FY22	93.354	07710012WF0122	\$ -	\$ 1,744
Public Health Workforce FY23	93.354	07710012WF0223	\$ -	\$ 60,578
Total Public Health Crisis Response Grant			\$ -	\$ 62,322
<i>Passed Through Ohio Department of Health</i>				
Tobacco Use Prevention and Cessation FY24	93.387	07710014TU0924	\$ 1,316	\$ 9,441
Tobacco Use Prevention and Cessation FY25	93.387	07710014TU1025	\$ -	\$ 48,431
Total National and State Tobacco Control Program			\$ 1,316	\$ 57,872
<i>Passed Through Ohio Department of Health</i>				
Ohio Health Improvement Zones	93.391	07710011OI0123	\$ 45,550	\$ 169,987
Public Health Workforce FY23	93.391	07710012WF0223	\$ -	\$ 1,836
Total Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises			\$ 45,550	\$ 171,823
<i>Passed Through Ohio Department of Health</i>				
Disparities in Maternal Health FY24	93.478	07710011DM0224	\$ 12,292	\$ 29,734
Total Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees			\$ 12,292	\$ 29,734
<i>Passed Through Ohio Department of Health</i>				
Preventing Obesity, Diabetes & Heart Disease and Stroke in Ohio Communities (Local 1422)	93.757	07710014PO0418	\$ -	\$ 50
Total Preventing Obesity, Diabetes & Heart Disease and Stroke			\$ -	\$ 50
<i>Passed Through Ohio Department of Health</i>				
Falls Prevention FY20	93.761	90FPSG0029	\$ -	\$ 2,276
Falls Prevention FY21	93.761	90FPSG0029	\$ -	\$ 85
Total Falls Prevention			\$ -	\$ 2,361
<i>Passed Through Ohio Department of Health</i>				
<i>Medicaid Cluster:</i>				
Medicaid Administrative Claiming	93.778	N/A	\$ -	\$ 219,785
<i>Passed Through Summit County Department of Jobs and Family Services</i>				
HealthChek Data FY24	93.778	N/A	\$ -	\$ 71,610
HealthChek Data FY25	93.778	N/A	\$ -	\$ 25,230
Total Healthchek Data Program			\$ -	\$ 96,840
Total Medicaid Cluster:			\$ -	\$ 316,625
<i>Passed Through Ohio Department of Health</i>				
Integrated Naloxone Access and Infrastructure FY23	93.788	07710014IN0423	\$ -	\$ 82,736
Integrated Harm Reduction FY23	93.788	07710014IH0123	\$ -	\$ 4,435
Integrated Harm Reduction FY24	93.788	07710014IH0224	\$ -	\$ 159,600
Integrated Naloxone FY23 Contract	93.788	1H79TI085753-01	\$ -	\$ 312
Total Opioid STR - Integrated Naxalone Access and Infrastructure			\$ -	\$ 247,083
<i>Passed Through Ohio Department of Health</i>				
MIECHV Family Retention	93.870	N/A	\$ -	\$ -
Ohio Maternal Infant and Early Childhood Home Visiting FY23	93.870	07710011MH1123	\$ -	\$ 3,040
Ohio Maternal Infant and Early Childhood Home Visiting FY24	93.870	07710011MH1224	\$ -	\$ 138,525
Total Maternal, Infant and Early Childhood Home Visiting Grant			\$ -	\$ 141,565

(Continued)

**SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

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

(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
<i>Passed Through Ohio Department of Health</i>				
HIV Prevention FY23	93.940	07710012HP1323	\$ 69,785	\$ 290,160
Total HIV Prevention Activities Grants			\$ 69,785	\$ 290,160
<i>Passed Through Ohio Department of Health</i>				
Public Health Workforce FY23	93.967	07710012WF0223	\$ -	\$ 293,710
Total CDC's Collaboration with Academia to Strengthen Public Health			\$ -	\$ 293,710
<i>Passed Through Ohio Department of Health</i>				
STI Prevention FY23	93.977	07710012ST1223	\$ 54,790	\$ 103,255
STI Prevention FY24	93.977	07710012ST1324	\$ 128,903	\$ 498,779
Total STD Prevention and Control Grants			\$ 183,693	\$ 602,034
<i>Passed Through Ohio Department of Health</i>				
Preventive Health and Health Services - Creating Healthy Communities FY23	93.991	07710014CC1423	\$ -	\$ 4,521
Preventive Health and Health Services - Creating Healthy Communities FY24	93.991	07710014CC1524	\$ 16,500	\$ 95,000
Preventive Health and Health Services - Creating Healthy Communities FY25	93.991	07710014CC1625	\$ -	\$ 21,494
Total Preventative Health and Health Services Block Grant			\$ 16,500	\$ 121,015
<i>Passed Through Ohio Department of Health</i>				
Maternal & Child Health FY23	93.994	07710011MP0723	\$ -	\$ 1,018
Maternal & Child Health FY18	93.994	07710011MP0218	\$ -	\$ -
Ohio Equity Institute FY19	93.994	07710011OE0119	\$ -	\$ 738
Ohio Equity Institute FY23	93.994	07710011OE0523	\$ -	\$ -
Perinatal Behavioral Health FY24	93.994	07710011PB0124	\$ -	\$ -
Preconception Health & Wellness FY24	93.994	07710011PW0124	\$ -	\$ 38,259
Reproductive Health FY24	93.994	07710011RH0624	\$ 1,938	\$ 4,332
Total Maternal and Child Health Services Block Grant			\$ 1,938	\$ 44,347
<i>Passed Through Cuyahoga County Board of Health</i>				
Dental Sealant FY20	93.994	N/A	\$ -	\$ 548
Total Maternal and Child Health Services Block Grant			\$ -	\$ 548
<i>Passed Through Ohio Department of Children and Youth</i>				
Maternal Infant and Early Childhood Home Visiting FY25	93.870	1 X10MC50322 01 00	\$ -	\$ 32,847
Total Maternal, Infant and Early Childhood Home Visiting Grant			\$ -	\$ 32,847
<i>Passed Through County of Summit</i>				
TB Prevention & Control	93.116	N/A	\$ -	\$ 29,622
Total Tuberculosis Control Programs			\$ -	\$ 29,622
<i>Passed Through National Association of County and City Health Officials</i>				
NACCHO Infection Prevention and Control	93.421	N/A	\$ -	\$ 76,897
Total Strengthening Public Health Systems and Services through National Partnerships			\$ -	\$ 76,897
<i>Passed Through Northeast Ohio Medical University</i>				
Geriatrics Workforce Enhancement Program FY24	93.969	N/A	\$ -	\$ 8,048
Geriatrics Workforce Enhancement Program FY25	93.969	N/A	\$ -	\$ 35
Total Geriatric Education Centers Grants			\$ -	\$ 8,083

(Continued)

**SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

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

(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
Passed Through Summit County Department of Jobs and Family Services				
TANF Diaper Distribution Program FY22	93.558	N/A	\$ -	\$ 56,963
Total TANF Diaper Distribution Program			\$ -	\$ 56,963
Passed Through Ohio State University				
ADRD OSU Grant	93.791	N/A	\$ 3,300	\$ 78,150
Total Money Follows the Person Rebalancing Demonstration			\$ 3,300	\$ 78,150
Direct Program				
Alzheimer's Disease Program Initiative	93.470	90ADPI0045-01-00	\$ 13,000	\$ 13,000
Alzheimer's Disease Program Initiative	93.470	90ADPI0128-01-00	\$ -	\$ 1,025
Total Alzheimer's Disease Program Initiative			\$ 13,000	\$ 14,025
Direct Program				
CFPA Community Funding Projects AOA	93.493	90CFPA0059-01-00	\$ -	\$ 116,416
Total Alzheimer's Disease Program Initiative			\$ -	\$ 116,416
Total U.S. Department of Health and Human Services			\$ 495,528	\$ 4,019,903
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Program				
Lead-Based Paint Hazard Control Healthy Homes	14.900	OHLHD0417-19	\$ 74,915	\$ 74,915
Lead-Based Paint Hazard Control Healthy Homes	14.900	OHLHD0417-19	\$ 635,771	\$ 839,934
HUD Lead Hazard Reduction 2024-28	14.900	OHLHD055824	\$ -	\$ 26,081
Total Lead-Based Paint Hazard Control			\$ 710,686	\$ 940,930
Total U.S. Department of Housing and Urban Development			\$ 710,686	\$ 940,930
U.S. Department of Justice				
Passed Through Ohio Department of Health				
Regional Prevention & Linkages to Care Supplemental FY24	16.838	07710011RL0124	\$ 130,839	\$ 231,588
Regional Prevention & Linkages to Care Supplemental FY25	16.838	07710011RL0225	\$ 56,348	\$ 158,047
Total Comprehensive Opioid, Stimulant, and other Substances Use Program			\$ 187,187	\$ 389,635
Total U.S. Department of Justice			\$ 187,187	\$ 389,635
U.S. DEPARTMENT OF LABOR				
Passed Through Summit and Medina Workforce Area COG				
DOL OPIOID Workforce Development FY23	17.277	ETA-TEGL-12-19	\$ -	\$ 136,609
Total DOL OPIOID Workforce Development Grant			\$ -	\$ 136,609
Total U.S. Department of Labor			\$ -	\$ 136,609
U.S. DEPARTMENT OF THE TREASURY				
Passed Through County of Summit				
SCPH Building Project Grant	21.027	N/A	\$ -	\$ 684,563
Total CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS			\$ -	\$ 684,563
Total U.S. Department of the Treasury			\$ -	\$ 684,563

(Continued)

**SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

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

(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. ENVIRONMENTAL PROTECTION AGENCY				
<i>Passed Through Ohio Environmental Protection Agency</i>				
Air Pollution Control Program-Air Quality Enforcement FY24	66.001	N/A	\$ -	\$ -
Air Pollution Control Program-Air Quality EPA FY23	66.001	N/A	\$ -	\$ -
Air Pollution Control Program-Air Quality EPA FY24	66.001	N/A	\$ -	\$ 214,064
Air Pollution Control Program-Air Quality EPA FY24	66.001	N/A	\$ -	\$ 51,627
Air Pollution Control Program-Air Quality EPA Carryover	66.001	N/A	\$ -	\$ 191,356
Total Air Pollution Control Program			\$ -	\$ 457,047
<i>Passed Through Ohio Environmental Protection Agency</i>				
Air Pollution Control Program-Air Quality PM 2.5 2022-2023	66.034	N/A	\$ -	\$ (2,748)
Air Pollution Control Program-Air Quality PM 2.5 2023-2024	66.034	N/A	\$ -	\$ 56,036
Air Pollution Control Program-Air Quality PM 2.5 2024-2025	66.034	N/A	\$ -	\$ 76,429
Total Special Purpose Activities Relating to the Clean Air Act			\$ -	\$ 129,717
Total U.S. Environmental Protection Agency			\$ -	\$ 586,764
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation</i>				
Safe Routes to School FY24	20.205	122142	\$ -	\$ 119
Total Highway Planning and Construction - Safe Routes to School Grant			\$ -	\$ 119
Total U.S. Department of Transportation			\$ -	\$ 119
Total Expenditures of Federal Awards			\$ 1,429,997.00	\$ 8,587,510.00

The accompanying notes are an integral part of this schedule.

**SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT 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 Summit County Combined General Health District (the Health 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 Government, it is not intended to and does not present the financial position or changes in net position of the Health 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 Health District has elected not to use the 10/15-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The Health District passes certain federal awards received from the U.S. Department of Health and Human Services, U.S. Department of Housing and Urban Development, U.S. Department of Justice, and U.S. Department of Agriculture to other governments or not-for-profit agencies (subrecipients). As Note B describes, the Health District reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the Health 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 - FEDERAL GRANTS COMINGLED WITH STATE GRANTS

Cash receipts from the U.S. Department of Health and Human Services and the U.S. Environmental Protection Agency are comingled with State grants and/or local funds for the Maternal and Child Health Grant, the Air Pollution Control Grants, the Ohio Equity Institute Grant, the HIV Prevention Grants, the Reproductive Health and Wellness Grants, the Tobacco Use Prevention and Cessation Grants, and the Perinatal Behavioral Health Grant. The Health District has determined the percentage of federal dollars, in which, constitute the overall grant awards. The Health District has applied these percentages to the Schedule of Federal Awards Expenditures to reflect the federal portion of expenditures disbursed during the fiscal period.

NOTE F - MATCHING REQUIREMENTS

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



65 East State Street
Columbus, Ohio 43215
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800-282-0370

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

Summit County Combined General Health District
Summit County
1867 West Market Street
Akron, Ohio 44313

To the Board of Health:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Summit County Combined General Health District, Summit County, Ohio (the Health District) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Health District's basic financial statements and have issued our report thereon dated November 25, 2025, wherein, we noted the Health District uses a special purpose framework other than general accepted accounting principles.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Health District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Health District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Health 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 Health 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Health 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*.

Health District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Health District's response to the finding identified in our audit and described in the accompanying schedule of findings and/or corrective action plan. The Health District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 Health 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 Health District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEITH FABER
Ohio Auditor of State



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

November 25, 2025



65 East State Street
Columbus, Ohio 43215
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800-282-0370

**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**

Summit County Combined General Health District
Summit County
1867 West Market Street
Akron, Ohio 44313

To the Board of Health:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

In our opinion, Summit County Combined 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 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.

KEITH FABER
Ohio Auditor of State

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

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

November 25, 2025

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**SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT
SUMMIT COUNTY**

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

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Coronavirus State and Local Fiscal Recovery Funds Special Supplemental Nutrition Program for Women, Infants and Children Lead-Based Paint Hazard Control Healthy Homes
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

FINDING NUMBER 2024-001

Material Weakness

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16. Governmental Accounting Standards Board (GASB) Cod. 1100 paragraph .101 states a governmental accounting system must make it possible both: (a) to present fairly and with full disclosure the funds and activities of the governmental unit in conformity with generally accepted accounting principles, and (b) to determine and demonstrate compliance with finance-related legal and contractual provisions.

The Health District did not have policies and procedures in place for certain financial statement accounts, which led to the following proposed adjustments to the financial statements:

On the Statement of Net Position and Statement of Assets and Fund Balances, the Interfund receivable in the amount of \$1,735,000 was improperly reported as equity pooled in cash and cash equivalents. As a result, interfund receivable and equity pooled in cash and cash equivalents were understated and overstated, respectively by \$1,735,000 in the General Fund. The financial statements have been updated to reflect this adjustment.

The following errors were noted on the Statement of Receipts, Disbursements and Changes In Fund Balance - Budget and Actual -Budget Basis General Fund:

- Original Budgeted Unencumbered Fund Balance Beginning of Year was understated by \$5,037,816 on the General Fund Budgetary Statement due to the Health District using the approved District Advisory Council carryover fund balance in lieu of the actual FY23 ending fund balance of \$17,037,816. This also caused the Unencumbered Fund Balance End of Year to be understated by \$5,037,816.
- Final Budgeted Unencumbered Fund Balance Beginning of Year was overstated by \$2,345,174 in the General Fund due to the Health District using the ending balance for the General Fund on the Statement of Receipts, Disbursements, and Changes in Fund Balance in lieu of the actual ending Fund Balance from the prior year budget and actual statement.
- Final Budgeted Receipts were overstated by \$138,994 on the General Fund Budgetary Statement due to the district's failure to properly certify amendments to budgeted receipts which were posted to the accounting system.
- Final Budgeted Unencumbered Fund Balance End of Year was overstated by \$2,484,168 on the General Fund Budgetary Statement due to the Health District using the incorrect beginning of year Fund Balance and overstatement of revenues.
- Actual Unencumbered Fund Balance Beginning of Year was overstated by \$2,345,174 in the General Fund due to the Health District using the ending balance for the General Fund on the Statement of Receipts, Disbursements, and Changes in Fund Balance in lieu of the actual ending Fund Balance from the prior year budget and actual statement. This also caused the Unencumbered Fund Balance End of Year to be overstated by \$2,345,174.

FINDING NUMBER 2024-001 (Continued)

The following errors were noted on the Statement of Receipts, Disbursements and Changes In Fund Balance - Budget and Actual -Budget Basis Air Quality EPA Carryover Fund:

- Actual grant revenues were overstated by \$761,452 and actual Other Financing Sources - Transfers In were understated by \$761,452 on the Air Quality EPA Carryover Fund Budgetary Statement due to Transfers In that were improperly reported as grant revenue.
- Transfers totaling \$629,203 were improperly excluded from the Final Budget Column on the Air Quality EPA Carryover Fund Budgetary Statement due to the Health District's failure to include approved transfers as Final Budgeted Other Financial Sources - Transfers In that were properly posted to the system and included on the Final Amended Certificate of Estimated Resources.
- Final Budgeted Unencumbered Fund Balance End of Year was understated by \$629,203 on the Air Quality EPA Carryover Fund Budgetary Statement due to the Health District's failure to include approved transfers as Final Budgeted Other Financial Sources - Transfers In, totaling \$629,203 that were properly posted to the system and included on the Final Amended Certificate of Estimated Resources.

The following errors were noted on the Statement of Receipts, Disbursements and Changes In Fund Balance - Budget and Actual -Budget Basis WIC Fund:

- Final Budgeted Receipts were understated by \$2,266,966 on the WIC Fund Budgetary Statement due to the district's failure to post budgeted receipts to the accounting system which were approved by the Budget Commission. This also caused an understatement of the final budgeted unencumbered fund balance at year end by \$2,266,966.

To help ensure the Health District's financial statements are complete and accurate, the Health District should adopt policies and procedures to identify and correct errors and omissions. In addition, the Health District should review the financial statements and notes prior to submission for Hinkle filing/audit.

Official's Response:

See the Corrective Action Plan

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None

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**CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2024**

Finding Number: 2024-001

Planned Corrective Action: The Health District will develop and the following improvements:

1. Account Reconciliation and Classification Controls

- Implement revised and improved year-end reconciliation procedures, including supervisory review, to ensure proper classification of assets, interfund balances, and pooled cash.

2. Budgetary Reporting Procedures

- Adopt a standardized process to carry forward correct beginning fund balances and to not use the Estimated Unencumbered Balance for the General Fund from the original Certificate of Estimated Resources.
- Ensure all budget amendments, receipts, and transfers approved by the Board of Health and reflected on the Certificate of Estimated Resources are properly entered into the Munis accounting system.

3. Revenue and Transfer Classification

- Establish guidance to ensure grant revenues, transfers, and other financing sources are properly classified and supported.

4. Year-End Financial Statement Review

- Require Director of Administration review of all financial statements and notes prior to Hinkle filing.
- Maintain documentation of all reconciliations and approvals.

Anticipated Completion Date: 06/30/2026

Responsible Contact Person: Clay Knapp, Assistant Director of Administration

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OHIO AUDITOR OF STATE KEITH FABER



SUMMIT COUNTY COMBINED GENERAL HEALTH DISTRICT

SUMMIT 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 12/30/2025

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