



OHIO AUDITOR OF STATE  
**KEITH FABER**





**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY  
DECEMBER 31, 2023 AND 2022**

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# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT

Perry County General Health District  
Perry County  
409 Lincoln Park Drive  
New Lexington, Ohio 43764

To the Board of Health:

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

#### ***Unmodified and Adverse Opinions***

We have audited the financial statements of the cash balances, receipts and disbursements for each governmental fund type of the Perry County General Health District, Perry County, Ohio (the District), as of and for the years ended December 31, 2023 and 2022, and related notes to the financial statements.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of December 31, 2023 and 2022, or the changes in financial position thereof for the years then ended.

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

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

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 2 of the financial statements, the financial statements are prepared by the District on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

Perry County General Health District

Perry County

Independent Auditor's Report

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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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2026, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

KEITH FABER  
Ohio Auditor of State



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

February 2, 2026

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# Perry County General Health District

## Perry County

### Combined Statement of Receipts, Disbursements

### and Changes in Fund Balances (Regulatory Cash Basis)

#### All Governmental Fund Types

For the Year Ended December 31, 2023

	General	Special Revenue	Combined Total
<b>Cash Receipts</b>			
Property Taxes (Levy & Payment in Lieu of Taxes)	\$ 832,482	\$ -	\$ 832,482
Charges for Services	160,561	2,376,800	2,537,361
Fines, Licenses and Permits	16,656	359,142	375,798
Intergovernmental:			
Grants	-	774,762	774,762
Other	60	13,806	13,866
State Subsidy	22,325	-	22,325
Smokefree	125	-	125
Contracts	16,272	-	16,272
Miscellaneous	51,471	-	51,471
<i>Total Cash Receipts</i>	<u>1,099,952</u>	<u>3,524,510</u>	<u>4,624,462</u>
<b>Cash Disbursements</b>			
Current:			
Health:			
Salaries	600,345	240,037	840,382
Supplies/Med Supplies	111,257	33,358	144,615
Remittance to State	29,962	1,698,905	1,728,867
Equipment	5,641	8,179	13,820
Medical Insurance	122,261	63,978	186,239
Contracts-Services	110,028	983,068	1,093,096
Training	1,044	450	1,494
Travel	8,320	6,914	15,234
Utilities & Rentals	9,030	1,746	10,776
Liability Insurance	2,948	-	2,948
Advertising & Printing	3,598	12,059	15,657
Public Employee's Retirement	83,291	33,746	117,037
Worker's Compensation & Medicare	8,402	3,345	11,747
Life Insurance	547	180	727
Other	4,125	21,487	25,612
<i>Total Cash Disbursements</i>	<u>1,100,799</u>	<u>3,107,452</u>	<u>4,208,251</u>
<i>Net Change in Fund Cash Balances</i>	(847)	417,058	416,211
<i>Fund Cash Balances, January 1</i>	<u>977,430</u>	<u>6,207,454</u>	<u>7,184,884</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 976,583</u>	<u>\$ 6,624,512</u>	<u>\$ 7,601,095</u>

See accompanying notes to the basic financial statements

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# Perry County General Health District

*Perry County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2023*

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## **Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Perry County General Health District, Perry County, Ohio (the District) as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. The District's services include communicable disease investigations, immunization clinics, inspections, and public health nursing services, and the District issues health-related licenses and permits. Additionally the District provides community health education services, vital statistics, and emergency preparedness training and education.

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

## **Note 2 – Summary of Significant Accounting Policies**

### ***Basis of Presentation***

The District's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types organized on a fund type basis.

### ***Fund Accounting***

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

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

**Special Revenue Funds** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The District had the following significant Special Revenue Funds:

**Construction and Demolition Debris Fund (C&DD)-** This fund receives revenue for C&DD collected at two municipal solid waste facilities in the county as per OEPA and ODNR regulation. The revenue is then distributed to the proper agencies, both State and Local, as per the Ohio Revised Code.

There are also several grants funded projects which are each in an individual fund and are maintained and monitored on an individual basis.

### ***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

# Perry County General Health District

*Perry County*

*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

## ***Budgetary Process***

The Ohio Revised Code requires the District to budget each fund annually (except certain custodial funds).

**Appropriations** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

**Estimated Resources** Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

**Encumbrances** The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2023 budgetary activity appears in Note 4.

## ***Capital Assets***

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

## ***Accumulated Leave***

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

## ***Leases and SBITAs***

The District is the lessor/lessee in various leases (as defined by GASB 87) related to buildings, vehicles, and other equipment under noncancelable leases. Lease revenue/disbursements are recognized when they are received/paid.

## ***Fund Balance***

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

**Nonspendable** The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the District and the nonspendable portion of the corpus in permanent funds.

# Perry County General Health District

Perry County

Notes to the Financial Statements  
For the Year Ended December 31, 2023

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**Restricted** Fund balance is *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 Board can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**Assigned** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

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

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 14.

## Note 3 – Compliance

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the C&DD Landfill Fund by \$533,544 and CFLP Solid Waste Fund by \$115,050 for the year ended December 31, 2023.

## Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2023, follows:

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$801,132	\$1,099,952	\$298,820
Special Revenue	3,088,360	3,524,510	436,150
Total	\$3,889,492	\$4,624,462	\$734,970

# Perry County General Health District

*Perry County*

*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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## 2023 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation	Budgetary	Variance
	Authority	Expenditures	
General	\$1,117,113	\$1,112,852	\$4,261
Special Revenue	3,200,161	3,320,267	(120,106)
Total	\$4,317,274	\$4,433,119	(\$115,845)

### **Note 5 – Deposits and Investments**

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

### **Note 6 – Intergovernmental Funding and Property Taxes**

#### *Property Taxes*

Real property taxes become a lien on January 1 preceding the October 1 date for which the taxing authority of the subdivision to whose jurisdiction the District is subject adopts rates. The State Department of Taxation, Division of Tax Equalization, adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include credits and/or deduction amounts the State pays as Other Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

### **Note 7 – Interfund Balances**

Outstanding advances from the District's General Fund at December 31, 2022, consisted of \$38,770 advanced to the Personal Responsibility Education Grant Fund, \$80,000 advanced to the Creating Health Communities Grant Fund, \$20,113 advanced to the United Way Grant Fund (\$17,700 for 2020), \$40,811 advanced to the Public Health Infrastructure Grant Fund, \$5,749 advanced to the TUPC Grant Fund, and \$9,000 advanced to the Safe Sleep Fund. These advances were made in prior years to provide monies for grant operations.

### **Note 8 – Risk Management**

#### *Workers' Compensation*

Workers' Compensation coverage is provided by the State of Ohio. The District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

## **Perry County General Health District**

*Perry County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2023*

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### ***Risk Pool Membership***

The District is a member of the Perry County risk management program. The County Risk Sharing Authority, Inc. (CORS) is a public shared risk pool among sixty-five counties in Ohio. CORS was formed as an Ohio non-profit corporation for the purpose of establishing the CORS Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORS. These coverages include comprehensive general liability, automobile liability, certain property and public official errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board.

No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORS is limited to its voting authority and any representation it may have on the board of trustees. CORS has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORS. The participating counties have no responsibility for the payment of the certificates. The county does not have an equity interest in CORS. Requests for financial information should be directed to the CORS Managing Director, County Risk Sharing Authority, Inc., 209 East State Street, Columbus, Ohio, 43215.

### **Note 9 – Defined Benefit Pension Plans**

#### ***Ohio Public Employees Retirement System***

The District employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the District contributed an amount equaling 14 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2023.

In general, all District employees participate in OPERS. Employees exempt from OPERS in accordance with Ohio Revised Code 145.01(B) or Ohio Administate Code Section 145-1-26 may be subject to Social Security Tax.

### **Note 10 – Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, that includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0% during calendar year 2023.

# **Perry County General Health District**

*Perry County*

*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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## **Note 11 – Construction and Contractual Commitments**

The District has no significant outstanding construction or other contractual commitments.

## **Note 12 – Contingent Liabilities**

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor, principally the federal government. The grantor 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 – Related Party Transactions**

The District has no related party transactions.

## **Note 14 – Fund Balances**

Included in fund balance are amounts the District cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Total
Outstanding Encumbrances	12,055	212,860	224,915
Total	<u>\$12,055</u>	<u>\$212,860</u>	<u>\$224,915</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects funds are restricted, committed, or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue, debt service, capital projects, and permanent funds would including the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

## **Note 15 – Subsequent Events**

No subsequent events occurred in Year End December 31, 2023, that affected the financial statements issued.

## **Note 16 – 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.

**Perry County General Health District**

*Perry County*

*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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The financial impact of COVID-19 and the continuing work around prevention, mitigation, and recovery measures will impact subsequent periods of the District. The impact on the District's future operating costs and revenues cannot be estimated.

During 2023, the District received \$136,989.07 in COVID-19 dollars as on-behalf grants from another government. These amounts are recorded in the Special Revenue Fund. The District will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

**Note 17 – Federal Funding**

Federal funding is received as grant funding through the Ohio Department of Health as the pass-through entity. In accordance with the Ohio Department of Health Policies and Procedures (OGAAP) manual and Uniform Guidance, all federal expenditures and ODH Revenue Payments must be reported within an audit report identifying the awarding source.

The table below demonstrates the Federal Funding Breakout and Grant Award during the Budget Period for Grants Received Year Ending December 31, 2023:

**Perry County General Health District**

*Perry County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2023*

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**Note 17 – Federal Funding (Continued)**

Federal Funding Breakout and Grant Award during the Budget Period for Grants Received Year Ending December 31, 2023						
Federal Award Agency	Pass Thru Entity	Grant Program Title	CFDA #	Grant Project #	Budget Period	Total Approved Budget: Federal Funding Amount
United States Department of Health and Human Services	Ohio Department of Health	Injury Prevention – Child Injury Prevention	93.991	06410014IC0124	10/1/2023 to 9/30/2024	\$110,000.00
United States Department of Health and Human Services	Ohio Department of Health	Creating Health Communities	93.991	06410014CC1023	1/1/2023 to 12/31/2023	\$105,000.00
United States Department of Health and Human Services	Ohio Department of Health	Ohio Health Improvement Zones Pilot Project	93.391	0641001OI0123	7/1/2022 to 5/31/2024	\$556,000.00
United States Department of Health and Human Services	Ohio Department of Health	Tobacco Use Prevention and Cessation	93.387	06410014TU0723	7/1/2022 to 6/30/2023	\$117,000.00
United States Department of Health and Human Services	Ohio Department of Health	Cribs for Kids and Safe Sleep	93.994	06410011CK0523	10/1/2022 to 9/30/2023	\$19,566.00
United States Department of Health and Human Services	Ohio Department of Health	Cribs for Kids and Safe Sleep	93.994	06410011CK0624	10/1/2023 to 9/30/2024	\$13,334.00
United States Department of Health and Human Services	Ohio Department of Health	COVID-19 Enhanced Operations	93.323	06410012EO0222	8/1/2022 to 7/31/2023	\$41,138.00
United States Department of Health and Human Services	Ohio Department of Health	COVID-19 Enhanced Operations	93.323	06410012EO0323	8/1/2023 to 7/31/2024	\$52,682.00
United States Department of Health and Human Services	Ohio Department of Health	Public Health Workforce	93.354	06410012WF0122	9/1/2021 to 12/31/2023	\$180,000.00
United States Department of Health and Human Services	Ohio Department of Health	Public Health Workforce	93.391 93.354 93.967	06410012WF0223	7/1/2023 to 11/30/2027	\$5,000.00 \$5,000.00 \$360,000.00
United States Department of Health and Human Services	Ohio Department of Health	Public Health Emergency Preparedness	93.069	06410012PH1524	7/1/2023 to 6/30/2024	\$85,765.00
United States Department of Health	Ohio Department	Public Health Emergency	93.069	06410012PH1423	7/1/2022 to 6/30/2023	\$81,338.85

and Human Services	of Health	Preparedness				
United States Environmental Protection Agency	Ohio Department of Health	*Project Dawn	66.472	12E52611	6/1/2023 to 9/29/2024	\$60,000.00

\*Project Dawn funding is received thru a contract with the Ohio Department of Health and is not grant funding even though included in the table above.

# Perry County General Health District

## Perry County

### Combined Statement of Receipts, Disbursements

### and Changes in Fund Balances (Regulatory Cash Basis)

#### All Governmental Fund Types

For the Year Ended December 31, 2022

	General	Special Revenue	Combined Total
<b>Cash Receipts</b>			
Property Taxes (Levy & Payment in Lieu of Taxes)	\$ 795,950	\$ -	\$ 795,950
Charges for Services	142,173	2,440,803	2,582,976
Licenses	10,091	189,871	199,962
Permits	11,498	38,259	49,757
Intergovernmental:			
Grants	-	776,186	776,186
Other	41,149	-	41,149
Contracts	27,415	-	27,415
Miscellaneous	90,878	107,606	198,484
<i>Total Cash Receipts</i>	<u>1,119,154</u>	<u>3,552,725</u>	<u>4,671,879</u>
<b>Cash Disbursements</b>			
Current:			
Health:			
Salaries	659,209	297,959	957,168
Supplies/Med Supplies	64,301	11,626	75,927
Remittance to State	30,634	1,662,097	1,692,731
Equipment	6,775	23,931	30,706
Medical Insurance	135,484	78,808	214,292
Contracts-Services	147,183	557,529	704,712
Training	635	-	635
Travel	7,168	1,406	8,574
Utilities & Rentals	5,699	2,482	8,181
Liability Insurance	2,337	-	2,337
Advertising & Printing	795	11,392	12,187
Public Employee's Retirement	85,651	27,043	112,694
Worker's Compensation & Medicare	9,229	2,913	12,142
Life Insurance	459	-	459
Other	2,270	76,588	78,858
Returned Grant Dollars	-	16,239	16,239
<i>Total Cash Disbursements</i>	<u>1,157,829</u>	<u>2,770,013</u>	<u>3,927,842</u>
<i>Net Change in Fund Cash Balances</i>	(38,675)	782,712	744,037
<i>Fund Cash Balances, January 1</i>	<u>1,016,105</u>	<u>5,424,742</u>	<u>6,440,847</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 977,430</u>	<u>\$ 6,207,454</u>	<u>\$ 7,184,884</u>

See accompanying notes to the basic financial statements

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**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Perry County General Health District, Perry County, (the District) as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. The District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services and issues health-related licenses, permits, community health education services and vital statistics.

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

**B. Accounting Basis**

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code 117.38 and Ohio Administrative Code 117-2-03(C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code 117.38 and Ohio Administrative Code 117-2-03(C) permit.

**C. Deposits and Investments**

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

**D. Fund Accounting**

The District's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types organized on a fund type basis.

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

**1. General Fund**

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(Continued)

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds**

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The District had the following significant Special Revenue Fund:

Construction and Demolition Debris Fund (C&DD)- This fund receives revenue for C&DD collected at two municipal solid waste facilities in the county as per OEPA and ODNR regulation. The revenue is then distributed to the proper agencies, both State and Local, as per the Ohio Revised Code.

There are also several grant funded projects which are each in an individual fund and are maintained and monitored on an individual basis.

**E. Budgetary Process**

The Ohio Revised Code requires the District to budget each fund annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2022 budgetary activity appears in Note 2.

PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**F. Fund Balance**

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

**Nonspendable**

The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

**Restricted**

Fund balance is *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 Board can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Board or a District official delegated that authority by resolution, or by State Statute.

**Unassigned**

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

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, with 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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 9.

**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G. Property, Plant and Equipment**

The District records disbursements for acquisitions of property, plant and equipment when paid. The accompanying financial statements do not report these items as assets.

**H. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**I. Leases**

The District is the lessor/lessee in various leases (as defined by GASB 87) related to buildings, vehicles, and other equipment under noncancelable leases. Lease revenue/disbursements are recognized when they are received/paid.

**2. COMPLIANCE**

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the General Fund, C&DD Landfill Fund and CFLP Solid Waste Fund by \$159,830, \$1,153,898 and \$158,635, respectively for the year ended December 31, 2022.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ending 2022 follows:

**2022 Budgeted vs. Actual Receipts**

Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$1,011,477	\$1,119,154	\$107,677
Special Revenue	2,454,915	3,552,725	1,097,810
Total	<u>\$3,466,392</u>	<u>\$4,671,879</u>	<u>\$1,205,487</u>

**2022 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Budgetary	Appropriation	Variance
	Expenditures	Authority	
General	\$1,165,662	\$1,005,832	(\$159,830)
Special Revenue	3,553,196	2,517,367	(1,035,829)
Total	<u>\$4,718,858</u>	<u>\$3,523,199</u>	<u>(\$1,195,659)</u>

**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(Continued)**

**4. INTERGOVERNMENTAL FUNDING AND PROPERTY TAXES**

**Property Taxes**

Real property taxes become a lien on January 1 preceding the October 1 date for which the taxing authority of the subdivision to whose jurisdiction the District is subject adopts rates. The State Department of Taxation, Division of Tax Equalization, adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include credits and/or deduction amounts the State pays as Other Intergovernmental Receipts.

Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

**5. RETIREMENT SYSTEMS**

The District's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2021, OPERS members contributed 10% of their gross salaries and the District contributed an amount equaling 14% of participants' gross salaries. The District has paid all contributions required through December 31, 2022.

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

**6. POSTEMPLOYMENT BENEFITS**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, that includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2022.

**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(Continued)**

**7. RISK MANAGEMENT**

The District is a member of the Perry County risk management program. The County Risk Sharing Authority, Inc. (COSRA) is a public shared risk pool among sixty-five counties in Ohio. COSRA was formed as an Ohio non-profit corporation for the purpose of establishing the COSRA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by COSRA. These coverages include comprehensive general liability, automobile liability, certain property and public official errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board.

No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of COSRA is limited to its voting authority and any representation it may have on the board of trustees. COSRA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to COSRA. The participating counties have no responsibility for the payment of the certificates. The county does not have an equity interest in COSRA. Requests for financial information should be directed to the COSRA Managing Director, County Risk Sharing Authority, Inc., 209 East State Street, Columbus, Ohio, 43215.

**8. INTERFUND BALANCES – ADVANCES**

Outstanding advances from the District's General Fund at December 31, 2022, consisted of \$38,770 advanced to the Personal Responsibility Education Grant Fund, \$80,000 advanced to the Creating Health Communities Grant Fund, \$20,113 advanced to the United Way Grant Fund (*\$17,700 for 2020*), \$40,811 advanced to the Public Health Infrastructure Grant Fund, \$5,749 advanced to the TUPC Grant Fund, and \$9,000 advanced to the Safe Sleep Fund. These advances were made in prior years to provide monies for grant operations.

**9. FUND BALANCES**

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the balances of these amounts were as follows:

Fund Balances	Special		
General	Revenue	Total	
Outstanding Encumbrances	7,833	783,523	791,356
Total	<u>\$7,833</u>	<u>\$783,523</u>	<u>\$791,356</u>

**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(Continued)**

The fund balance of special revenue funds is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue funds would include the outstanding encumbrances. In the General Fund, outstanding encumbrances are considered assigned.

**10. CONTINGENT LIABILITIES**

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor, principally the federal government. The grantor 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.

**11. COVID-19**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the District received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the District. The impact on the District's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

**12. FEDERAL FUNDING**

Federal funding is received as grant funding through the Ohio Department of Health as the pass-through entity.

Dept. of Health & Human Services Centers for Disease Control & Prevention  
Ohio Dept of Health  
Creating Healthy Communities  
CFDA 93.991  
06410014CC0821  
\$54917.34

Dept. of Health & Human Services Centers for Disease Control & Prevention  
Ohio Dept of Health  
Creating Healthy Communities  
CFDA 93.991  
06410014CC0922  
\$71855.26

Dept. of Health & Human Services Centers for Disease Control & Prevention  
Ohio Dept of Health  
Public Health Emergency Preparedness  
CFDA 93.069  
06410012PH1221  
\$5631.09

**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(Continued)**

Dept. of Health & Human Services Centers for Disease Control & Prevention  
Ohio Dept of Health  
Public Health Emergency Preparedness  
CFDA 93.069  
06410012PH 1322  
\$80579.00

Dept. of Health & Human Services Centers for Disease Control & Prevention  
Ohio Dept of Health  
Public Health Emergency Preparedness  
CFDA 93.069  
06410012PH1423  
\$15731.00

Dept. of Health & Human Services Centers for Disease Control & Prevention  
Ohio Dept of Health  
Tobacco Use Prevention and Cessation  
CFDA 93.305  
06410014TU0422  
\$86290.00

Dept. of Health & Human Services Centers for Disease Control & Prevention  
Ohio Dept of Health  
Tobacco Use Prevention and Cessation  
CFDA 93.305  
06410014TU0723  
\$24450.00

Dept. of Health & Human Services Centers for Disease Control & Prevention  
Ohio Dept of Health  
COVID-19 Vaccine Enhanced Operations  
CFDA 93.323  
06410012EO0121  
\$29905.43

Dept. of Health & Human Services Centers for Disease Control & Prevention  
Ohio Dept of Health  
COVID-19 Vaccine Enhanced Operations  
CFDA 93.323  
06410012EO0222  
\$686.14

**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(Continued)**

Dept. of Health & Human Services Centers for Disease Control & Prevention  
Ohio Dept of Health  
COVID-19 Vaccination  
CFDA 93.268  
06410012CN0122  
\$56263.88

Dept. of Health & Human Services Centers for Disease Control & Prevention  
Ohio Dept of Health  
Public Health Workforce  
CFDA 93.354  
06410012WF0122  
\$108598.40

Dept. of Health & Human Services Centers for Disease Control & Prevention  
Ohio Dept of Health  
Ohio Health Improvement Zones Pilot  
CFDA 93.391  
06410011010123  
\$202049.99

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

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

Perry County General Health District  
Perry County  
409 Lincoln Park Drive  
New Lexington, Ohio 43764

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 cash balances, receipts, and disbursements for each governmental fund type as of and for the years ended December 31, 2023 and 2022 and the related notes to the financial statements of the Perry County General Health District, Perry County, Ohio (the District) and have issued our report thereon dated February 2, 2026, wherein we noted the District followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

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

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2023-001 and 2023-002 that we consider to be material weaknesses.

Perry County General Health District  
Perry County  
Independent Auditor's Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required By *Government Auditing Standards*  
Page 2

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings as item 2023-002.

***District's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Schedule of Findings. The 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 District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEITH FABER  
Ohio Auditor of State



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

February 2, 2026

**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2023 AND 2022**

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

**FINDING NUMBER 2023-001**

**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.

We noted the following errors for the year ending December 31, 2023:

- Reimbursements of \$41,050 from the OHIZ fund and \$10,421 from the TUPC Fund into the General Fund were incorrectly reported as transfers in rather than as other revenue for a reimbursement of prior expenditures where a reduction of revenue and expense was impractical. No transfers out of an equal amount was reported on the financial statements, as these amounts within the special revenue funds were correctly recorded as cash disbursements.
- Adjustments were necessary to the Interfund Balances – Advances note disclosure.

We noted the following errors for the year ending December 31, 2022:

- Levy revenue of \$795,950 was reported as Intergovernmental rather than Property Taxes in the General Fund.
- Reimbursement of \$10,000 from Creating Healthy Communities Grant Fund into the General Fund were incorrectly reported as Transfers Out/In rather than as an expenditure and other revenue for a reimbursement of prior expenditures where a reduction of revenue and expense was impractical.
- Reimbursements of \$53,877 from the TUPC fund, \$17,416 from the Safe Sleep Fund, and \$18,360 from the CFHS Fund into the General Fund were incorrectly reported as Transfers Out/In rather than as expenditures and other revenue for a reimbursement of prior expenditures where a reduction of revenue and expense was impractical.
- Reimbursement of \$10,488 from the Personal Responsibility Education Fund into the TUPC Fund for reimbursement of prior year expenditure should have been reported as an insurance expenditure and miscellaneous revenue.
- Reimbursements totaling \$69,593 into the High Needs Population Fund from various other grants funds were improperly recorded as transfers in/out rather than an expense/miscellaneous revenue for reallocation of grant funds.
- Adjustments were necessary to the Interfund Balances – Advances note disclosure.
- The District reported GASB 54 fund balance classifications on the face of the financial statements, contrary to Auditor of State Bulletin 2020-008. Additionally, the District failed to include the required fund balance note disclosure.

Additionally, as a result of budgetary noncompliance, misstatements were noted with budgeted amounts and budget expenditures within the Budgetary Note Disclosure for 2023 and 2022.

Adjustments to the financial statements and notes to the financial statements, with which management has agreed, are reflected in the accompanying financial statements and notes to the financial statements. Sound financial reporting is the responsibility of management and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

**PERRY COUNTY GENERAL HEALTH DISTRICT  
PERRY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2023 AND 2022  
(Continued)**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

**FINDING NUMBER 2023-001 (Continued)**

**Material Weakness (Continued)**

To help ensure the District's financial statements and notes to the financial statements are complete and accurate, the District should adopt policies and procedures to identify and correct errors and omissions. In addition, the District should ensure the most up to date guidance is utilized in preparing the financial statements and the accompanying notes to the financial statements and reported amounts agree to supporting documentation prior to submission for audit.

**FINDING NUMBER 2023-002**

**Noncompliance and Material Weakness**

**Ohio Rev. Code § 5705.41(B)** prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the District's General Fund had expenditures in excess of appropriations of \$159,830 as of December 31, 2022. Additionally, the District's C&DD Landfill Fund had expenditures in excess of appropriations of \$533,544 and \$1,153,898 and CFLP Solid Waste Fund had expenditures in excess of appropriations of \$115,020 and \$158,635 as of December 31, 2023 and 2022, respectively.

Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

The District should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Fiscal Officer should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

**Officials' Response:**

The Perry County Health Department is working to improve the material weaknesses identified in the audit for years 2022 and 2023. The first improvement that the health department is making is ensuring that the correct shell is used when completing the annual Hinkle Report. This will help ensure items are not misclassified when reporting. The Perry County Health Department has also started working with Millhuff-Stang, Certified Public Accountant to assist the health department with completing the annual Hinkle Report. Additionally, the Perry County Health Department will continue to monitor guidance and work with our Certified Public Accountant to ensure that the most up to date guidance is used in preparing the financial statements and that the accompanying notes and reported amounts agree with supporting documentation before submission for audit. The Perry County Health Department will also no longer reimburse other funds through the Transfers Out/In process as previously done. The Perry County Health Department is more closely monitoring expenditures and appropriations and requesting the necessary Board of Health approved appropriation amendments when needed to ensure adequate appropriations are in place at the time expenditures are made. The Perry County Health Department will also work to adopt fiscal policies/procedures when necessary and/or to align with Perry County fiscal processes when needed.



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**DECEMBER 31, 2023 AND 2022**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2021-001	Financial Reporting for various misclassifications	Partially Corrected	Misclassifications have been corrected moving forward by ensuring that the correct shell is used when completing the Hinkle Report. Additionally, PCHD is now working with Millhuff-Stang, Certified Public Accountant to complete the Hinkle Reports instead of doing them in house.

**OUR MISSION:**

To improve public health in Perry County by preventing disease, promoting health and safety, and protecting our environment

# OHIO AUDITOR OF STATE KEITH FABER



PERRY COUNTY GENERAL HEALTH DISTRICT

PERRY 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 2/12/2026

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

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