



**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

**REGULAR AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2022**



**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY  
DECEMBER 31, 2022**

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**INDEPENDENT AUDITOR'S REPORT**

Seneca County District Board of Health  
Seneca County  
71 South Washington Street, Suite 1102  
Tiffin, Ohio 44883-2359

To the Members of the Board:

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

***Opinions***

We have audited the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Seneca County District Board of Health, Seneca County, Ohio (the District), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of December 31, 2022, and the respective changes in cash-basis financial position thereof and the respective budgetary comparison for the General and Construction and Demolition Debris funds for the year then ended in accordance with the cash-basis of accounting described in Note 2.

***Basis for Opinions***

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

***Emphasis of Matter - Accounting Basis***

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

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

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

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

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

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

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

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

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

**Other Information**

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

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2023, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 26, 2023

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**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)**

The discussion and analysis of the Seneca County District Board of Health's (the District) financial performance provides an overall review of the District's financial activities for the year ended December 31, 2022, within the limitations of the District's cash basis of accounting. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the District's financial performance.

**Financial Highlights**

Key financial highlights for the year 2022 are as follows:

- The District's net position increased \$836,508 or 18.12% from the prior year.
- Program specific receipts in the form of charges for services and operating grants and contributions comprise the largest percentage of the District's receipts, accounting for 88.72% of all the dollars coming into the District. General receipts in the form of property taxes, donations, State subsidy, interest and miscellaneous receipts make up the remaining 11.28%.
- The District's disbursements increased by \$397,027 from the prior year. This increase is primarily related to a 14.56% increase in disbursements for construction and demolition services.

**Using the Basic Financial Statements**

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

**Report Components**

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

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

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

**Basis of Accounting**

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

As a result of the use of this cash basis of accounting, certain assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and the effects of these items on revenues and expenses are not recorded in these financial statements.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)**

**Reporting the District as a Whole**

The Statement of Net Position - Cash Basis and the Statement of Activities - Cash Basis reflect how the District performed financially during 2022, within the limitations of the cash basis of accounting. The Statement of Net Position - Cash Basis presents the cash balances of the governmental activities of the District at year end. The Statement of Activities - Cash Basis compares disbursements with program receipts for each governmental activity. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of disbursements with program receipts identifies how each governmental function draws from the District's general receipts.

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

The Statement of Net Position - Cash Basis and the Statement of Activities - Cash Basis present governmental activities, which include all the District's services. The District has no business-type activities.

**Reporting the District's Most Significant Funds**

**Fund Financial Statements**

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

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

**Reporting the District's Fiduciary Responsibilities**

The District serves as fiscal agent for the Seneca County Health Alliance (the Alliance). Records for the Alliance are maintained in a custodial fund. The District's fiduciary activities are reported in separate statements of fiduciary net position - cash basis and changes in fiduciary net position - cash basis. These activities are excluded from the District's other financial statements because the assets cannot be utilized by the District to finance its operations.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

**The District as a Whole**

Table 1 provides a summary of the District's net position cash basis at December 31, 2022 compared to December 31, 2021.

**Table 1  
Net Position - Cash Basis**

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
<b>Assets</b>		
Equity in pooled cash and cash equivalents	\$ 5,453,120	\$ 4,616,612
<b>Net Position</b>		
Restricted for:		
Environmental health	\$ 4,302,315	\$ 3,359,033
Community health services	202,753	309,182
Unrestricted	948,052	948,397
<b>Total Net Position</b>	<b>\$ 5,453,120</b>	<b>\$ 4,616,612</b>

The District's net position increased \$836,508 from 2021 due to program receipts of \$5,490,315 and general receipts of \$697,958 exceeding current year disbursements of \$5,351,765.

In 2022, 11.28% of the District's total receipts were from general receipts, consisting mainly of property taxes levied for general District purposes. Program receipts accounted for 88.72% of the District's total receipts in 2022. These receipts consist primarily of charges for services for construction and demolition services, birth and death certificates, food service licenses, trailer park, swimming pools and spas, solid waste, and water system permits and State and federal operating grants and donations.

Administration accounted for 22.05% of the District's total disbursements for 2022. These costs represent the costs to administer all programs not supported by special receipts. Construction and demolition debris disbursements accounted for 52.28% of 2022 total disbursements.

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**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

Table 2 reflects the change in net position on a cash basis in 2022 as compared to 2021:

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

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
<b>Receipts</b>		
Program cash receipts:		
Charges for services and sales	\$ 4,646,708	\$ 3,709,621
Operating grants and contributions	843,607	992,568
Total program cash receipts	<u>5,490,315</u>	<u>4,702,189</u>
General receipts:		
Property taxes and other local taxes		
Levied for general Health District purposes	597,327	596,951
Grants and entitlements not restricted to specific programs	51,382	27,164
Donations	220	98
Interest revenue	4,197	149
Miscellaneous	44,832	38,805
Total general receipts	<u>697,958</u>	<u>663,167</u>
<b>Total Receipts</b>	<u>6,188,273</u>	<u>5,365,356</u>
<b>Disbursements</b>		
Environmental health:		
Trailer park	6,478	6,461
Swimming pool	6,045	4,450
Food service	121,259	105,349
Water system	22,629	16,093
Solid waste	107,234	98,400
Nuisance	101	-
Radon	-	1,507
Sewage	340,474	384,284
Construction and demolition debris	2,797,675	2,442,156
Community health services:		
Women, infants, and children	299,502	293,639
Senior services	5,057	3,295
Get vaccinated Ohio - PH initiative	6,108	11,730
COVID-19 enhanced operations	20,832	-
COVID-19 vaccination	51,289	-
Integrated naloxone access and infrastructure	71,013	34,362
Public health infrastructure	196,932	452,679
Public health workforce	119,096	-
Administration	1,180,041	1,100,333
<b>Total Disbursements</b>	<u>5,351,765</u>	<u>4,954,738</u>
Change in net position	836,508	410,618
Net position at beginning of year	<u>4,616,612</u>	<u>4,205,994</u>
Net position at end of year	<u>\$ 5,453,120</u>	<u>\$ 4,616,612</u>

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

**Governmental Activities**

The first column of the Statement of Activities - Cash Basis lists the major services provided by the District. The next column identifies the costs of providing these services. The major program disbursements for governmental activities are for environmental health, community health services, and administration, which account for 63.57%, 14.38%, and 22.05% of all governmental disbursements, respectively. The "Program Cash Receipts" columns of the Statement of Activities - Cash Basis identify amounts paid by individuals who are directly charged for services and grants received by the District that must be used to provide a specific service. The net cost column compares the program receipts to the cost of the service. This "net cost" amount represents the cost of the service which is paid from money provided by local townships and municipalities, taxpayers and state subsidies. These net costs are paid from the general receipts. A comparison between the total cost of services and the net cost for both 2022 and 2021 is presented in Table 3, below.

**Table 3  
Governmental Activities**

	<u>Total Cost of Services 2022</u>	<u>Net Cost of Services 2022</u>	<u>Total Cost of Services 2021</u>	<u>Net Cost of Services 2021</u>
Environmental health:				
Trailer park	\$ 6,478	\$ (1,130)	\$ 6,461	\$ 746
Swimming pool	6,045	845	4,450	(2,235)
Food service	121,259	14,899	105,349	(8,938)
Water system	22,629	4,693	16,093	(11,590)
Solid waste	107,234	(1,395)	98,400	(16,447)
Nuisance	101	999	-	-
Radon	-	-	1,507	(1,493)
Sewage	340,474	20,019	384,284	21,862
Construction and demolition services	2,797,675	879,844	2,442,156	(273,993)
Community health services:				
Women, infants, and children	299,502	280	293,639	(3,380)
Senior services	5,057	(1,597)	3,295	1,497
Get vaccinated Ohio - PH initiative	6,108	2,605	11,730	(4,235)
COVID-19 enhanced operations	20,832	(4,386)	-	-
COVID-19 vaccination	51,289	(5,195)	-	-
Integrated naloxone access and infrastructure	71,013	(10,512)	34,362	(20,638)
Public health infrastructure	196,932	(105,434)	452,679	98,809
Public health workforce	119,096	(57,794)	-	-
Administration	1,180,041	(598,191)	1,100,333	472,584
<b>Totals</b>	<u>\$ 5,351,765</u>	<u>\$ 138,550</u>	<u>\$ 4,954,738</u>	<u>\$ 252,549</u>

The District has attempted to limit its dependence upon property taxes and local subsidies by actively pursuing Federal grants and charging rates for services that are closely related to costs. The District's costs were fully supported by program revenues and supplemented through property taxes, unrestricted grants and other general receipts for 2022.

**The District's Funds**

Total governmental funds had receipts and other financing sources of \$6,353,273 disbursements and other financing uses of \$5,516,765.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)**

The General fund is the chief operating fund of the District. Disbursements and other financing uses exceeded receipts and other financing sources in the General fund by \$345 in 2022. Property and other local taxes, fees, and contractual services receipts represented 45.96%, 31.64% and 12.14%, respectively, of total receipts and other financing sources of \$1,299,696 for 2022. The General fund had \$1,180,041 in disbursements for administration costs during the year.

The Construction and Demolition Debris fund, a major special revenue fund, accounts for receipts collected from the landfill. Receipts in the form of fees of \$3,677,519 represent an increase of 35.39% from 2021. Correspondingly, disbursements for construction and demolition services increased 14.56% as compared to 2021.

**General Fund Budgeting Highlights**

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

During the course of 2022, the District amended its budget several times. The General fund's final and original budgeted receipts and other financing sources were \$1,319,841 and \$1,422,573, respectively. Actual receipts and other financing sources were \$1,299,680, \$20,161 less than final budget estimates. Actual budgetary-basis disbursements and other financing uses of \$1,315,043 were \$492,141 less than final appropriated expenditures and other financing uses of \$1,807,184.

**Capital Assets**

The District does not record capital assets in the accompanying basic financial statements, but records payments for capital assets as disbursements.

**Current Issues**

A major challenge for the District is to provide quality services to the public while complying with the restrictions imposed by limited, and in some cases shrinking funding. The District relies on operating grants and is diligent in searching for new funding sources to allow our programs to continue. Charges for services and contract rates are analyzed to ensure that costs to administer and carry out programs are covered.

**Contacting the District's Financial Management**

This financial report is designed to provide our citizens, taxpayers, and providers with a general overview of the District's finances and to reflect the District's accountability for the money it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Julie Richards, Health Commissioner, 71 South Washington Street, Suite 1102, Tiffin, Ohio 44883-2359.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

STATEMENT OF NET POSITION - CASH BASIS  
DECEMBER 31, 2022

	<u>Governmental Activities</u>
<b>Assets</b>	
Equity in pooled cash and cash equivalents	\$ 5,453,120
<b>Net position</b>	
Restricted for:	
Environmental health	4,302,315
Community health services	202,753
Unrestricted	<u>948,052</u>
Total net position	<u>\$ 5,453,120</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

	<b>Program Cash Receipts</b>			<b>Net (Disbursements) Receipts and Changes in Net Position</b>
	<b>Disbursements</b>	<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Governmental Activities</b>
<b>Governmental activities:</b>				
Environmental health:				
Trailer park	\$ 6,478	\$ 5,348	\$ -	\$ (1,130)
Swimming pool	6,045	6,890	-	845
Food service	121,259	136,158	-	14,899
Water system	22,629	27,322	-	4,693
Solid waste	107,234	70,000	35,839	(1,395)
Nuisance	101	1,100	-	999
Sewage	340,474	137,061	223,432	20,019
Construction and demolition services	2,797,675	3,677,519	-	879,844
Community health services:				
Women, infants, and children	299,502	-	299,782	280
Senior services	5,057	3,460	-	(1,597)
Get vaccinated Ohio - PH initiative	6,108	-	8,713	2,605
COVID-19 enhanced operations	20,832	-	16,446	(4,386)
COVID-19 vaccination	51,289	-	46,094	(5,195)
Integrated naloxone access and infrastructure	71,013	-	60,501	(10,512)
Public health infrastructure	196,932	-	91,498	(105,434)
Public health workforce	119,096	-	61,302	(57,794)
Administration	1,180,041	581,850	-	(598,191)
Total governmental activities	<u>\$ 5,351,765</u>	<u>\$ 4,646,708</u>	<u>\$ 843,607</u>	<u>138,550</u>
<b>General Receipts:</b>				
Property taxes and other local taxes				
levied for general health district purposes				597,327
Grants and entitlements not restricted to specific programs				51,382
Donations				220
Interest revenue				4,197
Miscellaneous				44,832
Total general receipts				<u>697,958</u>
Change in net position				836,508
<b>Net position at beginning of year</b>				<u>4,616,612</u>
<b>Net position at end of year</b>				<u>\$ 5,453,120</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2022

	<u>General</u>	<u>Construction and Demolition Debris</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>				
Equity in pooled cash and cash equivalents	\$ 948,052	\$ 3,856,012	\$ 649,056	\$ 5,453,120
<b>Fund Balances</b>				
Restricted:				
Environmental health:				
Trailer park	\$ -	\$ -	\$ 15,967	\$ 15,967
Swimming pool	-	-	8,602	8,602
Food service	-	-	107,946	107,946
Water system	-	-	37,993	37,993
Solid waste	-	-	62,738	62,738
Radon	-	-	2,749	2,749
Nuisance	-	-	20,252	20,252
Sewage	-	-	190,056	190,056
Construction and demolition debris	-	3,856,012	-	3,856,012
Community health services:				
Women, infants, and children	-	-	33,121	33,121
Senior services	-	-	1,719	1,719
Get vaccinated Ohio - PH initiative	-	-	7,955	7,955
COVID-19 enhanced operations	-	-	15,614	15,614
COVID-19 vaccination	-	-	14,805	14,805
Integrated naloxone access and infrastructure	-	-	27,515	27,515
Public health infrastructure	-	-	81,818	81,818
Public health workforce	-	-	20,206	20,206
Committed:				
Termination benefits	3,883	-	-	3,883
Assigned:				
Administration	24,144	-	-	24,144
Subsequent year appropriations	263,362	-	-	263,362
Unassigned	656,663	-	-	656,663
Total fund balances	<u>\$ 948,052</u>	<u>\$ 3,856,012</u>	<u>\$ 649,056</u>	<u>\$ 5,453,120</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BASIS FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>General</u>	<u>Construction and Demolition Debris</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Receipts</b>				
Property and other local taxes	\$ 597,327	\$ -	\$ -	\$ 597,327
Licenses and permits	12,889	-	331,195	344,084
Fees	411,161	3,677,519	50,459	4,139,139
Contractual services	157,800	-	5,685	163,485
Intergovernmental	51,382	-	843,607	894,989
Donations	-	-	220	220
Interest revenue	4,197	-	-	4,197
Miscellaneous	19,940	50	24,842	44,832
Total receipts	<u>1,254,696</u>	<u>3,677,569</u>	<u>1,256,008</u>	<u>6,188,273</u>
<b>Disbursements</b>				
Current:				
Environmental health:				
Trailer park	-	-	6,478	6,478
Swimming pool	-	-	6,045	6,045
Food service	-	-	121,259	121,259
Water system	-	-	22,629	22,629
Solid waste	-	-	107,234	107,234
Nuisance	-	-	101	101
Sewage	-	-	340,474	340,474
Construction and demolition services	-	2,797,675	-	2,797,675
Community health services:				
Women, infants, and children	-	-	299,502	299,502
Senior services	-	-	5,057	5,057
Get vaccinated Ohio - PH initiative	-	-	6,108	6,108
COVID-19 enhanced operations	-	-	20,832	20,832
COVID-19 vaccination	-	-	51,289	51,289
Integrated naloxone access and infrastructure	-	-	71,013	71,013
Public health infrastructure	-	-	196,932	196,932
Public health workforce	-	-	119,096	119,096
Administration	1,180,041	-	-	1,180,041
Total disbursements	<u>1,180,041</u>	<u>2,797,675</u>	<u>1,374,049</u>	<u>5,351,765</u>
Excess (deficiency) of receipts over (under) disbursements	<u>74,655</u>	<u>879,894</u>	<u>(118,041)</u>	<u>836,508</u>
<b>Other financing sources (uses)</b>				
Advances in	45,000	-	120,000	165,000
Advances (out)	(120,000)	-	(45,000)	(165,000)
Total other financing sources (uses)	<u>(75,000)</u>	<u>-</u>	<u>75,000</u>	<u>-</u>
Net change in fund balances	(345)	879,894	(43,041)	836,508
<b>Fund balances at beginning of year</b>	<u>948,397</u>	<u>2,976,118</u>	<u>692,097</u>	<u>4,616,612</u>
<b>Fund balances at end of year</b>	<u>\$ 948,052</u>	<u>\$ 3,856,012</u>	<u>\$ 649,056</u>	<u>\$ 5,453,120</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Receipts</b>				
Property and other local taxes	\$ 596,950	\$ 597,327	\$ 597,327	\$ -
Licenses and permits	10,800	11,823	12,889	1,066
Fees	516,285	418,285	411,161	(7,124)
Contractual services	148,000	157,800	157,800	-
Intergovernmental	40,863	51,382	51,382	-
Interest revenue	120	4,317	4,197	(120)
Miscellaneous	9,555	13,907	19,924	6,017
Total receipts	<u>1,322,573</u>	<u>1,254,841</u>	<u>1,254,680</u>	<u>(161)</u>
<b>Disbursements</b>				
Current:				
Administration	<u>1,707,184</u>	<u>1,672,184</u>	<u>1,195,043</u>	<u>477,141</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(384,611)</u>	<u>(417,343)</u>	<u>59,637</u>	<u>476,980</u>
<b>Other financing sources (uses)</b>				
Advances in	100,000	65,000	45,000	(20,000)
Advances (out)	<u>(100,000)</u>	<u>(135,000)</u>	<u>(120,000)</u>	<u>15,000</u>
Total other financing sources (uses)	<u>-</u>	<u>(70,000)</u>	<u>(75,000)</u>	<u>(5,000)</u>
Net change in fund balance	(384,611)	(487,343)	(15,363)	471,980
<b>Unencumbered fund balance at beginning of year</b>	845,433	845,433	845,433	-
<b>Prior year encumbrances appropriated</b>	<u>89,955</u>	<u>89,955</u>	<u>89,955</u>	<u>-</u>
<b>Unencumbered fund balance at end of year</b>	<u>\$ 550,777</u>	<u>\$ 448,045</u>	<u>\$ 920,025</u>	<u>\$ 471,980</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS  
CONSTRUCTION AND DEMOLITION DEBRIS FUND  
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Receipts</b>				
Fees	\$ 2,500,000	\$ 2,500,000	\$ 3,677,519	\$ 1,177,519
Miscellaneous	10	10	50	40
Total receipts	<u>2,500,010</u>	<u>2,500,010</u>	<u>3,677,569</u>	<u>1,177,559</u>
<b>Disbursements</b>				
Current:				
Environmental health:				
Construction and demolition services	<u>3,441,865</u>	<u>3,676,789</u>	<u>3,385,301</u>	<u>291,488</u>
Net change in fund balance	(941,855)	(1,176,779)	292,268	1,469,047
<b>Unencumbered fund balance at beginning of year</b>	2,323,452	2,323,452	2,323,452	-
<b>Prior year encumbrances appropriated</b>	<u>652,666</u>	<u>652,666</u>	<u>652,666</u>	<u>-</u>
<b>Unencumbered fund balance at end of year</b>	<u>\$ 2,034,263</u>	<u>\$ 1,799,339</u>	<u>\$ 3,268,386</u>	<u>\$ 1,469,047</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

	<u>Custodial</u>
<b>Assets:</b>	
Equity in pooled cash and cash equivalents	\$ 17,271
<b>Net position:</b>	
Restricted for:	
Seneca County Health Alliance	<u>\$ 17,271</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CASH BASIS  
DECEMBER 31, 2022

	<u>Custodial</u>
<b>Additions:</b>	
Other	<u>\$ 15,600</u>
<b>Deductions:</b>	
Distributions as fiscal agent	<u>35,963</u>
Net change in fiduciary net position	(20,363)
<b>Net position at beginning of year</b>	<u>37,634</u>
<b>Net position at end of year</b>	<u><u>\$ 17,271</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

**NOTE 1 - REPORTING ENTITY**

The Seneca County District Board of Health, Seneca County, Ohio (the District) is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A nine-member Board with two members appointed by the City of Tiffin, two members appointed by the City of Fostoria, and five members appointed by the District Advisory Council.

**A. Primary Government**

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District. The District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services, the issuance of health-related licenses and permits, certification of birth and death records, Women, Infant, and Children (WIC) nutritional education, and emergency response planning.

The Seneca County Auditor acts as fiscal agent for the District and the Seneca County Treasurer acts as custodian of all funds.

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

**B. Component Units**

Component units are legally separate organizations for which the District is financially accountable. The District is financially accountable for an organization if the District appoints a voting majority of the organization's governing board and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organization's resources; or (3) the District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide support to, the organization, or (4) the District is obligated for the debt of the organization. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the District, are accessible to the District and are significant in amount to the District and organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District's basic financial statements to be misleading or incomplete. The District has no component units.

**C. Related Organization**

*Seneca County Health Alliance*

The Seneca County Health Alliance (the Alliance) is made up of public and private entities that contribute to the public's health and well-being throughout the community. Members include hospitals, mental health providers, the City of Tiffin, the Mental Health and Recovery Services Board of Seneca, Ottawa, Sandusky and Wyandot Counties, Community Health Services, Community Hospice Care by Stein, Firelands Counseling and Recovery Services, Fostoria City Schools, Great Lakes Community Action Partnership, Heidelberg University, H.O.P.E. in Fostoria/Community Action for Reducing Substance Abuse, Mercy Health - Tiffin Hospital, Ohio State University Extension, Seneca County, ProMedica Fostoria Community Hospital, Seneca County Department of Job and Family Services, Seneca County Family and Children First Council, Seneca County Juvenile Court, Seneca County Sheriff's Office, Tiffin City Schools, Tiffin Community Health Center, Tiffin Community YMCA, Tiffin-Seneca United Way and other local companies and organizations.

The Alliance was formed for the purposes of conducting local health assessments and developing a comprehensive strategic plan based on the assessment findings. Accounting records for the Alliance are maintained in a custodial fund of the District. Financial information for the Alliance may be obtained by contacting Julie Richards, Health Commissioner of the Seneca County District Board of Health, 71 South Washington Street, Suite 1102, Tiffin, Ohio 44883-2359.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

**D. Public Entity Risk Pool**

The District participates in the County Employee Benefits Consortium of Ohio, Inc (CEBCO). Note 8 provides additional information for this entity.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Basis of Presentation**

The District's basic financial statements consist of government-wide financial statements, including a statement of net position - cash basis, a statement of activities - cash basis, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements

The statement of net position - cash basis and the statement of activities - cash basis display information about the District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions.

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

Fund Financial Statements

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

**B. Fund Accounting**

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

Governmental Funds

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



**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

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

Construction and Demolition Debris fund - the Construction and Demolition Debris fund is used to account for and report financial resources that are restricted for a particular purpose. This fund receives receipts from the landfill at a rate of \$1.60 per ton collected by the landfill. The District retains \$.40 per ton collected and the remaining receipts are disbursed to the Environmental Protection Agency, Department of Natural Resources, Loudon Township, and the Seneca County Commissioners.

The other governmental funds of the District account for grants and other resources that are restricted or committed for a particular purpose.

*Fiduciary Funds*

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. The District's only fiduciary fund is a custodial fund which accounts for funds of the Seneca County Health Alliance, for which the District serves as fiscal agent.

**C. Basis of Accounting**

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

As a result of the use of this cash basis of accounting, certain assets, deferred outflows of resources, liabilities, deferred inflows of resources, and the effects of these items on revenues and expenses are not recorded in these financial statements.

**D. Budgetary Process**

All funds, other than 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 District may appropriate. The appropriations resolution is the District's authorization to spend resources and sets annual limits on cash disbursements plus encumbrances at the level of control selected by the District. The legal level of control has been established by the District at the fund and object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the District. 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 District.

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 amounts reported as the final budgeted amounts represent the final appropriations passed by the District during the year.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

**E. Cash and Investments**

In accordance with Ohio Revised Code, the District's cash is held and invested by the Seneca County Treasurer, who acts as custodian for the District's monies. The District's assets are held in the County Treasurer's cash and investment pool, and are valued at the Treasurer's reported carrying amount. Individual fund integrity is maintained through District records.

**F. Accumulated Leave**

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the District's cash basis of accounting.

**G. Employer Contributions to Cost-Sharing Pension Plans**

The District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 9 and 10, the employer contributions include portions for pension benefits and for postretirement health care benefits (OPEB).

**H. Net Position**

Net position is reported as restricted to the extent of limitations imposed on its use, either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The District's policy is to first apply restricted resources when a disbursement is incurred for purposes for which both restricted and unrestricted net position is available.

**I. Fund Cash Balance**

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

*Nonspendable* - The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The District had no nonspendable balance at December 31, 2022.

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

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

*Assigned* - Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In the General fund, assigned amounts include those approved through the District's formal purchasing procedure and those required for subsequent year appropriations.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

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

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

**J. Interfund Transactions**

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

The District records advances in and advances out as interfund loans; however, these items are not reported as assets and liabilities in the accompanying financial statements.

**K. Leases**

For 2022, GASB Statement No. 87, Leases was effective. This GASB pronouncement had no effect on beginning net position/fund balance.

The District is the lessee in leases related to buildings and other equipment under noncancelable leases. Leases payable are not reflected under the District's cash basis of accounting. Lease disbursements are recognized when they are paid.

**L. Restricted Assets**

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation. The District had no restricted assets at December 31, 2022.

**M. 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.

**NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES**

For 2022, the District has implemented GASB Statement No. 87, "Leases", GASB Implementation Guide 2019-3, "Leases", GASB Implementation Guide 2020-1, "Implementation Guide Update - 2020", GASB Statement No. 91, "Conduit Debt Obligations", GASB Statement No. 92, "Omnibus 2020", GASB Statement No. 93, "Replacement of Interbank Offered Rates", GASB Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32" and certain paragraphs of GASB Statement No. 99, "Omnibus 2022".

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

GASB Statement No. 87 and GASB Implementation Guide 2019-3 enhance the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. Since the District does not prepare financial statements using generally accepted accounting principles, the implementation of GASB Statement No. 87 did not have an effect on the financial statements of the District. The notes to the basic financial statements include the disclosure requirements under the Statement.

GASB Implementation Guide 2020-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2020-1 did not have an effect on the financial statements of the District.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the District.

GASB Statement No. 92 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the District.

GASB Statement No. 93 establishes accounting and financial reporting requirements related to the replacement of Interbank Offered Rates (IBORs) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The implementation of GASB Statement No. 93 did not have an effect on the financial statements of the District.

GASB Statement No. 97 is to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The implementation of GASB Statement No. 97 did not have an effect on the financial statements of the District.

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

**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING**

While the District is reporting financial position, results of operations and changes in fund balances on the cash basis, the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The budgetary comparison schedule presented for the General fund and the major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference between the budgetary basis and the cash basis is outstanding year end encumbrances are treated as disbursements (budgetary-basis) rather than assigned, committed or restricted fund balance (cash-basis).

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

The following table summarizes the adjustments necessary to reconcile the cash basis statement to the budgetary basis statements:

	Fund Balance	
	General	Construction and Demolition Debris
Cash basis	\$ 948,052	\$ 3,856,012
Adjustment for encumbrances	(24,144)	(587,626)
Funds budgeted elsewhere	(3,883)	-
Budgetary basis	\$ 920,025	\$ 3,268,386

**NOTE 5 - PROPERTY TAXES**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the District. Real property tax receipts received in 2022 represent the collection of 2021 taxes. Real property taxes received in 2022 were levied after October 1, 2021, on the assessed values as of January 1, 2021, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. The first payment is due on December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility real property taxes collected for 2022 were levied after October 1, 2021, on the assessed values determined as of December 31, 2021, the lien date. These taxes will be collected in and are intended to finance 2023 operations. Public utility real property is assessed at 35 percent of true value. Public utility property taxes are payable on the same dates as real property taxes described earlier.

The full tax rate for all District operations for the year ended December 31, 2022, was \$0.30 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2022 property tax receipts were based are as follows:

Real property	\$ 1,115,762,670	72.80%
Public utility personal property	416,786,660	27.20%
Total assessed valuation	\$ 1,532,549,330	100.00%

**NOTE 6 - INTERFUND TRANSACTIONS**

Interfund advances for the year ended December 31, 2022, consisted of the following, as reported on the fund statements:

<u>Advances to the General fund from:</u>	
Nonmajor governmental funds	\$ 45,000
<u>Advances from the General fund to:</u>	
Nonmajor governmental funds	120,000
Total	\$ 165,000

The primary purpose of the interfund advances is to cover costs in specific funds where revenues were not received by December 31. These interfund advances are also made to repay advances made in the prior fiscal year from the General fund.

Interfund advances between governmental funds are eliminated on the government-wide financial statements.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

Interfund advance balances at December 31, 2022, consisted of \$140,000 advanced to other governmental funds to provide working capital for operations or projects. The interfund advances are expected to be repaid within one year.

**NOTE 7 - RISK MANAGEMENT**

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

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

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

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

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31, 2022:

	2022
Cash and investments	\$ 42,310,794
Actuarial liabilities	15,724,479

**NOTE 8 - PUBLIC ENTITY RISK POOL**

The District participates in the County Employee Benefits Consortium of Ohio, Inc (CEBCO).

Seneca County is the fiscal agent of the District and therefore the District is a member of CEBCO, which is a self-funded, group purchasing consortium that offers medical, dental, vision, and prescription drug coverage to thirty-six counties in Ohio. CEBCO is a nonprofit organization formed by the County Commissioners Association of Ohio (CCAO) to provide cost-effective employee benefit programs for Ohio county governments. Various plan options are available to members. These plans vary primarily by deductibles, coinsurance levels, office visit copays, and out-of-pocket maximums. CEBCO is governed by a board of directors composed mainly of representatives of counties that participate in the program. Premiums are paid on a monthly basis. Pursuant to participation agreements with CEBCO, each member agrees to pay all funding rates associated with the coverage it elects; as such, funding rates are set and billed to the members by CEBCO. The assigned funding rates consist of the following components: administrative fees, stop-loss fees, expected claim costs, and reserves. Reserves are actuarially determined and allocated based on expected claim activity. Rates are calculated to cover the administrative expenses and expected claims costs of the program.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

**NOTE 9 - DEFINED BENEFIT PENSION PLANS**

***Plan Description - Ohio Public Employees Retirement System (OPERS)***

Plan Description - District employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members 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 Report referenced above for additional information, including requirements for reduced and unreduced benefits):

<b>Group A</b> Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	<b>Group B</b> 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	<b>Group C</b> Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. 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), 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.

Beginning in 2022, the Combined Plan is consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option is not available for new hires beginning in 2022.

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

	State and Local
<b>2022 Statutory Maximum Contribution Rates</b>	
Employer	14.0 %
Employee *	10.0 %
<b>2022 Actual Contribution Rates</b>	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits **	0.0 %
Total Employer	14.0 %
Employee	10.0 %

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

\*\* This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4.00%.

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



**SENECA COUNTY DISTRICT BOARD OF HEALTH  
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NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(Continued)

The District's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$173,290 for 2022.

***Social Security***

Some of the District's board members contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participant.

Employees contributed 6.2 percent of their gross salaries. The District contributed an amount equal to 6.2 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2022.

**NOTE 10 - DEFINED BENEFIT OPEB PLAN**

***Plan Description - Ohio Public Employees Retirement System (OPERS)***

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

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

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

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

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

**SENECA COUNTY DISTRICT BOARD OF HEALTH**  
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NOTES TO THE BASIC FINANCIAL STATEMENTS  
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(Continued)

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

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

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

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 and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. 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 2022, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2022 was 4.00%.

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

For 2022, OPERS did not allocate any employer contributions to post-employment health care.

**SENECA COUNTY DISTRICT BOARD OF HEALTH  
SENECA COUNTY**

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

**NOTE 11 - CONTINGENCIES**

**A. Grants**

The District receives significant financial assistance from numerous federal, state, and local agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the District; however, in the opinion of management, any such disallowed claims will not have a material effect on the financial position of the District.

**B. Litigation**

The District is 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 District's financial condition.

**NOTE 12 - COMMITMENTS**

The District utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year-end are reservations of fund balance for subsequent-year expenditures and may be reported as part of restricted, committed, or assigned classifications of fund balance. At year end, the District's commitments for encumbrances in the governmental funds were as follows:

Fund:	Year-End Encumbrances
General fund	\$ 24,144
Construction and Demolition Debris fund	587,626
Nonmajor governmental funds	121,033
Total	\$ 732,803

**NOTE 13 - TAX ABATEMENT AGREEMENTS ENTERED INTO BY OTHER GOVERNMENTS**

Other governments entered into property tax abatement agreements with property owners under Enterprise Zone Agreements (EZAs) and the Ohio Community Reinvestment Area (CRA) program with the taxing districts of the District. The EZAs and CRA program are directive incentive tax exemption programs benefiting property owners who renovate or construct new buildings. Under these programs, the other governments designated areas to encourage revitalization of the existing housing stock and the development of new structures. Within the taxing districts of the District, the City of Tiffin, Hopewell Township and the City of Fostoria have entered into such agreements. Under these agreements, the District's property taxes were reduced by \$1,913. The District is not receiving any amounts from these other governments in association with the forgone property tax revenue.

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

Seneca County District Board of Health  
Seneca County  
71 South Washington Street, Suite 1102  
Tiffin, Ohio 44883-2359

To the Members of the Board:

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 cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Seneca County District Board of Health, Seneca County, Ohio (the District) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated September 26, 2023, wherein we noted the District uses a special purpose framework other than generally accepted accounting principles.

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

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

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

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

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

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

***Purpose of This Report***

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



Keith Faber  
Auditor of State  
Columbus, Ohio

September 26, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**SENECA COUNTY DISTRICT BOARD OF HEALTH**

**SENECA 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 10/10/2023**

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

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