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CERTIFIED PUBLIC ACCOUNTANTS

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CHAMPAIGN COUNTY DISTRICT BOARD OF HEALTH  
CHAMPAIGN COUNTY

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023





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Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

Board of Health  
Champaign County District Board of Health  
1512 South US Highway 68, Suite Q100  
Urbana, OH 43078

We have reviewed the *Independent Auditor's Report* of the Champaign County District Board of Health, Champaign County, prepared by BHM CPA Group, Inc., for the audit period January 1, 2023 through December 31, 2024. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

KEITH FABER  
Ohio Auditor of State

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

December 29, 2025

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**Champaign County District Board of Health**  
**Champaign County, Ohio**  
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*For the Years Ended December 31, 2024 and 2023*

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## INDEPENDENT AUDITOR'S REPORT

Champaign County District Board of Health  
Champaign County  
1512 South US Highway 68, Suite Q100  
Urbana, Ohio 43078

To the Board of Health:

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

#### ***Opinions***

We have audited the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Champaign County District Board of Health, Champaign County, Ohio (the District), as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of December 31, 2024 and 2023, and the respective changes in cash-basis financial position thereof 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 general 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***

Management is responsible for the other information included in the annual financial report. The other information comprises the management's discussion & analysis but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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 July 31, 2025, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*BHM CPA Group*

BHM CPA Group, Inc.  
Portsmouth, Ohio  
July 31, 2025

Champaign County District Board of Health  
Champaign County  
Management's Discussion and Analysis  
For the Year Ended December 31, 2024  
(Unaudited)

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

### Highlights

Key highlights for 2024 are as follows:

- Net assets from all governmental activities decreased by \$121,771.
- Program specific receipts in the form of charges for services, operating grants and contributions, and contract services comprise the largest percentage of the Health District's receipts, making up over 69 percent of all the dollars coming into the District.

### 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 applicable to the Health District's cash basis of accounting.

### Report Components

The statement of net assets and the statement of activities provide information about the cash activities of the Health District as a whole.

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

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

### Basis of Accounting

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

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

Champaign County District Board of Health  
Champaign County  
Management's Discussion and Analysis  
For the Year Ended December 31, 2024  
(Unaudited)

**Reporting the Health District as a Whole**

The Champaign Health District is established to exercise the rights, privileges, and responsibilities conveyed to it by the constitution and laws of the State of Ohio. The Health District is directed by a five- member Board of Health that appoints a Health Commissioner as its Executive Officer. The Health District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services, vital statistics, and the issuance of health-related licenses and permits. The Health District also acts upon various complaints made by the public concerning the health and welfare of the county.

The statement of net assets and the statement of activities reflect how the Health District did financially during 2024 within the limitations of cash basis accounting. The statement of net assets presents the cash balances of the governmental activities of the Health District at year-end. The statement of activities compares cash disbursements with program receipts for each governmental program. Program receipts include charges paid by the recipient of the program's services, and grants and contributions restricted to meeting the operational requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each governmental function draws from the Health District's general receipts.

These statements report the Health District's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, you can think of these changes as one way to measure the Health District's financial health. Over time, increases or decreases in the Health District's cash position is one indicator of whether the Health District's financial health is improving or deteriorating.

When evaluating the Health District's financial condition, you should also consider other non-financial factors. Such as, the extent of the Health District's debt obligations, the reliance on non-local financial resources for operations, and the need for continued growth in in-side millage as a local revenue source.

In the statement of net assets and the statement of activities, all Health District activities are reported as governmental. State and federal grants, fees, and inside millage finance most of these activities. Benefits provided through governmental activities are not necessarily paid for by the people receiving them; particularly in the personal health services division. The Health District has no business-type activities.

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

Fund financial statements provide detailed information about the Health District's major funds – not the Health District as a whole. The Health District establishes separate funds to better manage its many activities and to help demonstrate that restricted funds are being spent for the intended purpose.

All of the Health District's activities are reported in Governmental funds. The Governmental fund financial statements provide a detailed view of the Health District's governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Health District's programs. The Health District's significant Governmental funds are presented on the financial statements in separate columns.

The information for non-major funds (funds whose activity or balances are not large enough to warrant separate reporting) is combined and presented in total in a single column. The Health District's major Governmental funds are the General Fund and the WIC Fund. The programs reported in Governmental funds are closely related to those reported in the Governmental Activities section of the entity-wide statements.

Champaign County District Board of Health  
Champaign County  
Management's Discussion and Analysis  
For the Year Ended December 31, 2024  
(Unaudited)

**The Health District as a Whole**

**Table 1** - Net Position provides a summary of the Health District's net position for 2024 and 2023 on a cash basis. A comparative analysis will be presented.

<b>Table 1</b>			
<b>Net Position</b>			
<b>Governmental Activities</b>			
	<b>2024</b>		<b>2023</b>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 1,335,073	\$	1,456,844
Total Assets	\$ 1,335,073	\$	1,456,844
<b>Net Position Restricted for:</b>			
Other Purposes	\$ 276,530	\$	413,521
Unrestricted	\$ 1,058,543	\$	1,043,323
Total Net Position	\$ 1,335,073	\$	1,456,844

As mentioned previously, net assets of all governmental activities increased by \$121,771 during 2024. The primary reasons contributing to the decreases in cash balances were due to the increase of personnel benefits and decreases in reimbursements for COVID-19 related activities.

Champaign County District Board of Health  
Champaign County  
Management's Discussion and Analysis  
For the Year Ended December 31, 2024  
(Unaudited)

**Table 2** – Change in Net Position reflects the changes in net position during 2024 and 2023. A comparative analysis of District-Wide data is presented.

	<b>Governmental Activities</b>	
	<b>2024</b>	<b>2023</b>
<b>Receipts</b>		
<b>Program Receipts:</b>		
Charges for Services and Sales	\$ 683,500	\$ 480,428
Operating Grants and Contributions	331,850	551,852
Total Program Receipts	1,015,350	1,032,280
<b>General Receipts:</b>		
Revenue from Subdivisions	168,500	168,500
State Subsidy	21,776	22,346
Levy	270,179	257,888
Total General Receipts	460,455	448,734
Total Receipts	1,475,805	1,481,014
<b>Disbursements</b>		
<b>Environmental Health</b>		
Food Program	132,774	99,288
Solid Waste	5,727	4,822
Swimming Pools	3,534	2,347
Plumbing	71,078	71,078
Sewage	95,197	64,966
Other Environmental Health	-	14,249
Immunizations	89,493	95,418
Laboratory	13,805	14,249
<b>Grants</b>		
WIC	235,233	163,534
GVO	20,031	20,037
PHEP	85,618	72,137
COVID	1,675	13,932
Workforce Development	15,091	19,178
MRC	49	11,438
Vital Statistics	25,301	15,594
Child Abuse Prevention	8,493	7,307
Administration	625,317	639,083
Travel/Training	12,618	11,243

(Continued)

Champaign County District Board of Health  
Champaign County  
Management's Discussion and Analysis  
For the Year Ended December 31, 2024  
(Unaudited)

County Auditor/Treasurer Fee	4,997	12,232
Rent/Maintenance Phones	33,992	35,153
Other Health Expenditures	117,553	78,301
Total Disbursements	<u>1,597,576</u>	<u>1,465,586</u>
Increase (Decrease) in Net Position	(121,771)	15,428
Net Position, January 1	1,456,844	1,441,416
Net Position, December 31	<u>\$ 1,335,073</u>	<u>\$ 1,456,844</u>

General receipts represent 31 percent of the Health District's total receipts, and of this amount, 37 percent are local taxes (revenue from subdivisions) provided by each municipality and District in the county. Levy dollars represent 59 percent of general receipts, with the remaining amount at less than 5 percent provided by the State Subsidy.

Disbursements for the Health District represent the overhead costs of running the Health District and the support services provided for the other District activities. These include primarily the costs of personnel and personnel support at 75 percent of total disbursements, as the primary product of the Health District is preventive health services which are labor-intensive.

Capital outlay signifies the disbursements for equipment for use in administering the Health District's services. There were no significant equipment purchases during 2024, with the total equipment purchases at less than 3 percent of all disbursements.

#### Governmental Activities

If you look at the Statement of Activities on the next page, you will see that the first column lists the major services provided by the Health District. The next column identifies the costs of providing these services. The major program disbursements for governmental activities are for Public Health services.

The Net Cost (Disbursement) column compares the program receipts to the cost of the service. This "net cost" amount represents the cost of the service that ends up being paid from money provided by local taxpayers. These net costs are paid from the general receipts that are presented at the bottom of the Statement. A comparison between the total cost of services and the net cost is presented in Table 3. All grants (IAP, WIC, and Public Health Emergency Preparedness) have a zero net cost to the health district, in 2008 all grant funds were separated from one general fund; any apparent net costs to the district are not real and should be attributed to changes in accounting practices, carryover, and differing fiscal years.

Champaign County District Board of Health  
Champaign County  
Management's Discussion and Analysis  
For the Year Ended December 31, 2024  
(Unaudited)

**Table 3 Net Cost of Services**

	<b>2024</b>		<b>2023</b>	
	<b>Cash</b>	<b>Net Cost of</b>	<b>Cash</b>	<b>Net Cost of</b>
	<b>Disbursements</b>	<b>Services</b>	<b>Disbursements</b>	<b>Services</b>
<b>Governmental Activities</b>				
<b>Environmental Health</b>				
Food Program	132,774	\$ (34,454)	99,288	\$ (7,648)
Solid Waste	5,727	10,111	4,822	9,074
Swimming Pools	3,534	(1,178)	2,347	49
Camps	-	880	-	675
Plumbing	71,078	(10,100)	71,078	(13,251)
Sewage	95,197	(41,939)	64,966	(14,995)
Other Environmental Health	-	29,464	14,249	21,303
Personal Health Services	-	187,477	-	31,814
Immunizations	89,493	49,055	95,418	(6,764)
Laboratory	13,805	(6,725)	14,249	(4,182)
<b>Grants</b>				
WIC	235,233	(50,694)	163,534	15,486
GVO	20,031	1,963	20,037	(5,936)
PHEP	85,618	(22,750)	72,137	18,055
COVID	1,675	17,701	13,932	100,502
Workforce Development	15,091	27,929	19,178	39,803
MRC	49	4	11,438	(3,938)
Vital Statistics	25,301	14,810	15,594	26,535
Child Abuse Prevention	8,493	854	7,307	2,688
Administration	625,317	(625,317)	639,083	(639,083)
Travel/Training	12,618	(12,618)	11,243	(11,243)
County Auditor/Treasurer Fee	4,997	(4,997)	12,232	(12,232)
Rent/Maintenance/Phones	33,992	(33,992)	35,153	(35,153)
Other Health	117,553	(77,710)	78,301	55,135
<b>Total Governmental Activities</b>	<b>\$ 1,597,576</b>	<b>\$ (582,226)</b>	<b>\$ 1,465,586</b>	<b>\$ (433,306)</b>

**The Health District's Funds**

Total Governmental funds had receipts of \$1,475,808 and disbursements of \$1,597,579. In the Environmental Health Division, most of the services are provided for a fee based on current cost methodologies. However, even with adjustments to fees during 2024 the division is not self-funded and requires monies from the general fund. In the Nursing and Personal Health Services division, most of the services provided are not fee based and are primarily funded via the general fund.

Champaign County District Board of Health  
Champaign County  
Management's Discussion and Analysis  
For the Year Ended December 31, 2024  
(Unaudited)

**General Fund Budgeting Highlights**

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

During 2024, the Health District amended its General and Special Revenue fund budgets to reflect changing circumstances.

Revenues for the General Fund were originally budgeted at \$971,320 and actual revenue was \$1,027,142.

Disbursements for the General Fund were originally budgeted at \$1,299,871 and actual disbursements were \$1,010,921.

**Capital Assets**

The Health District does not currently keep track of its capital assets and infrastructure. The Health District has not made plans to track this, as it is not required by current law. The Health District does not own land or other real estate at this time.

**Debt**

As of December 31, 2024, the Health District's outstanding debt included future lease payments for the office facility and copier equipment, as well as accumulated leave balances for the Health District's employees. For further information regarding the Health District's rental lease, refer to the note 8 to the basic financial statements.

**Current Issues**

The challenge for all Health Districts is to provide high quality preventive health services to the public while staying within the restrictions imposed by limited, and in some cases shrinking funding. The Health District relies heavily on inside millage from the cities, townships, and villages and state levy grant funds; as the inside millage and the grant funds are fairly fixed, we continue to struggle with the increases in operating expenses primarily in personnel costs. Without a significant change in these resources, even with conservative spending, the Health District will continue to see a decrease in financial stability. The District successfully passed a 0.4 mil levy in November 2007, May 2012, November 2016, and November 2021. This additional funding in 2023 through 2028 will assure that basic service provision can continue even with shrinkage of grant funding.

**Contacting the Health District's Financial Management**

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the Health District's finances and to reflect the Health District's accountability for the monies it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Gabe Jones, Health Commissioner, Champaign Health District, 1512 S. US Highway 68, Suite Q100, Urbana, OH 43078.



**Champaign County District Board of Health**  
**Champaign County**  
Statement of Net Position - Cash Basis  
December 31, 2024

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	<b>Governmental Activities</b>
	<hr/>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$ 1,335,073
	<hr/>
Total Assets	1,335,073
	<hr/>
<b>Net Position</b>	
<b>Restricted for:</b>	
Other Purposes	\$ 276,530
Unrestricted	1,058,543
	<hr/>
Total Net Position	\$ 1,335,073
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See accompanying notes to the financial statements.

**Champaign County District Board of Health**  
**Champaign County**  
Statement of Activities - Cash Basis  
For the Year Ended December 31, 2024

	Cash Disbursements	Program Receipts		Net (Disbursements) Receipts
		Charges for Service and Sales	Operating Grants and Contributions	Governmental Activities
<b>Governmental Activities</b>				
<b>Environmental Health</b>				
Food Program	132,774	98,320	-	(34,454)
Solid Waste	5,727	15,838	-	10,111
Swimming Pools	3,534	2,356	-	(1,178)
Camps	-	880	-	880
Plumbing	71,078	60,978	-	(10,100)
Sewage	95,197	53,258	-	(41,939)
Other Environmental Health	-	29,464	-	29,464
Personal Health Services	-	187,477	-	187,477
Immunizations	89,493	138,548	-	49,055
Laboratory	13,805	7,080	-	(6,725)
Grants				
WIC	235,233	-	184,539	(50,694)
GVO	20,031	-	21,994	1,963
PHEP	85,618	-	62,868	(22,750)
COVID	1,675	-	19,376	17,701
Workforce Development	15,091	-	43,020	27,929
MRC	49	-	53	4
Vital Statistics	25,301	40,111	-	14,810
Child Abuse Prevention	8,493	9,347	-	854
Administration	625,317	-	-	(625,317)
Travel/Timing	12,618	-	-	(12,618)
County Auditor/Treasurer Fee	4,997	-	-	(4,997)
Rent/Maintenance/Phones	33,992	-	-	(33,992)
Other Health	117,553	39,843	-	(77,710)
<b>Total Governmental Activities</b>	<b>1,597,576</b>	<b>683,500</b>	<b>331,850</b>	<b>(582,226)</b>
<b>General Receipts</b>				
				270,179
				168,500
				21,776
				<b>460,455</b>
<b>Change in Net Position</b>				
				(121,771)
				1,456,844
				<b>1,335,073</b>

See accompanying notes to the financial statements.

**Champaign County District Board of Health**  
**Champaign County**  
Statement of Assets and Fund Balances - Cash Basis  
Governmental Funds  
December 31, 2024

	<u>General</u>	<u>WIC Grant</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,058,543	\$ 5,853	\$ 270,677	\$ 1,335,073
<b>Total Position</b>	<u>1,058,543</u>	<u>5,853</u>	<u>270,677</u>	<u>1,335,073</u>
<b>Fund Balances</b>				
Restricted	-	5,853	270,677	276,530
Unassigned	1,058,543	-	-	1,058,543
<b>Total Fund Balances</b>	<u>\$ 1,058,543</u>	<u>\$ 5,853</u>	<u>\$ 270,677</u>	<u>\$ 1,335,073</u>

See the accompanying notes to the financial statements.

**Champaign County District Board of Health**  
**Champaign County**  
Statement of Receipts, Disbursements, and Changes in Fund Balances - Cash Basis  
Governmental Funds  
For the Year Ended December 31, 2024

	General	WIC Grant	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>				
State Funds	\$ 21,776	\$ -	\$ -	\$ 21,776
Grants				
Local	-	-	15,834	15,834
State	197,217	184,343	84,788	466,348
Levy	271,059	-	-	271,059
Subdivisions	168,500	-	-	168,500
Fines, Licenses and Permits: Environmental	95,796	-	153,785	249,581
Nursing Fees	161,964	-	-	161,964
Medicaid/Medicare	-	-	-	-
Vital Statistic Fees	40,111	-	9,437	49,548
Reimbursements/Refunds	66,719	196	234	67,149
Miscellaneous	4,000	-	49	4,049
Total Receipts	1,027,142	184,539	264,127	1,475,808
<b>Disbursements</b>				
Salaries - Employees	498,005	133,772	195,419	827,196
Sick Leave Vacation Payoff	1,501	-	-	1,501
Group Insurances	116,454	68,369	73,784	258,607
Medicare	6,945	1,789	2,692	11,426
PERS	70,036	19,100	27,838	116,974
Workers Compensation	3,456	832	1,147	5,435
Supplies - Office and Program Specific	26,897	240	1,546	28,683
Supplies - Postage	1,333	-	-	1,333
Supplies - Medical	3,514	-	-	3,514
Supplies - Vaccine	89,493	-	-	89,493
Equipment	-	-	-	-
Accreditation	5,600	-	-	5,600
Repair/Maintenance	668	-	-	668
Rent/Maintenance Building	26,408	8,536	-	34,944
Rent/Lease Equipment	-	-	-	-
Insurance Liability	5,215	-	-	5,215
Telephone	6,916	1,665	6,733	15,314
Audit	4,998	-	-	4,998
Advertising and Printing/Binding	10,124	-	-	10,124
Travel/Training/Dues/Membership	23,874	-	7,794	31,668
Consulting/Contracts	38,846	930	15,434	55,210
Refunds	5,738	-	-	5,738
Fees - Lab/State	13,805	-	485	14,290
Fees - Vital Statistics	26,047	-	8,493	34,540
Fees - State Remittances	-	-	10,059	10,059
Total Disbursements	985,873	235,233	351,424	1,572,530
Excess of Receipts Over (Under) Disbursements	41,269	(50,694)	(87,297)	(96,722)
<b>Other Financing Sources</b>				
Other Financing Uses	(25,049)	-	-	(25,049)
<b>Total Other Financing Sources</b>	(25,049)	-	-	(25,049)
Net Change in Fund Balances	16,220	(50,694)	(87,297)	(121,771)
Fund Balance, Beginning of Year	1,042,323	56,547	357,974	1,456,844
Fund Balance, End of Year	1,058,543	5,853	270,677	1,335,073

See the accompanying notes to the financial statements.

## **Champaign County District Board of Health**

### **Champaign County**

#### *Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

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### **Note 1 – Reporting Entity**

The Champaign County District Board of Health (the Health District), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A five-member Board of Health appointed by the District Advisory Council governs the Health District. The Board appoints a health commissioner and all employees of the Health District.

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

#### ***Primary Government***

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Health District. The Health District's services include vital statistics, prevention and control of disease, immunization clinics, public health nursing services, inspections, the issuance of health-related licenses and permits, sanitation, abatement and removal of nuisances, and emergency response planning.

#### ***Component Units***

Component units are legally separate organizations for which the Health District is financially accountable. The Health District is financially accountable for an organization if the Health District appoints a voting majority of the organization's governing board; and (1) the Health District is able to significantly influence the programs or services performed or provided by the organization; or (2) the Health District is legally entitled to or can otherwise access the organization's resources; or the Health District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide support to, the organization; or the Health District is obligated for the debt of the organization. Component units may also include organization for which the Health District authorizes the issuance of debt or the levying of taxes or determines the budget, if there is also the potential for the organization to provide specific financial burdens on the Health District.

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

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

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

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

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

## Champaign County District Board of Health

### Champaign County

#### *Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

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***Government-Wide Financial Statements*** The statement of net position and the statement of activities display information about the Health District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid “doubling up” receipts and disbursements. The statements distinguish between those activities of the Health District that are governmental in nature and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The Health District has no business-type activities.

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

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

### ***Fund Accounting***

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

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

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

***Women, Infants and Children Grant Fund*** This fund accounts for and reports federal grant monies restricted to the Women, Infants and Children program.

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

## **Champaign County District Board of Health**

### **Champaign County**

#### *Notes to the Basic Financial Statements For the Year Ended December 31, 2024*

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

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

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

#### ***Budgetary Process***

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

The appropriations resolution is the Board of Health's authorization to spend resources and sets annual limits on disbursements plus encumbrances at the level of control selected by the Board of Health. The legal level of control has been established by the Board of Health at the fund, department, and object level for all funds.

ORC Section 5705.28(C)(1) requires the Health District to file an estimate of contemplated revenue and expenses with the municipalities and townships within the Health District by about June 1 (forty-five days prior to July 15). The County Auditor cannot allocate property taxes from the municipalities and townships within the Health District if the filing has not been made.

ORC Section 3709.28 establishes budgetary requirements for the Health District, which are similar to ORC Chapter 5705 budgetary requirements. On or about the first Monday of April, the Health District must adopt an itemized appropriation measure. The appropriation measure, together with an itemized estimate of revenues to be collected during the next fiscal year, shall be certified to the county budget commission. Subject to estimated resources, the Board of Health may, by resolution, transfer appropriations from one appropriation item to another, reduce or increase any item, create new items, and make additional appropriations or reduce the total appropriation. Such appropriation modifications shall be certified to the county budget commission for approval.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources.

#### ***Cash and Investments***

The County Treasurer is the custodian for the Health District's cash and investments. The County's cash and investment pool holds the Health District's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the Champaign County Auditor, 1512 S. US Highway 68, Suite B300, Urbana, Ohio 43078, (937) 484-1555.

## **Champaign County District Board of Health**

### **Champaign County**

#### *Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

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#### ***Restricted Assets***

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

#### ***Inventory and Prepaid Items***

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

#### ***Capital Assets***

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

#### ***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 Health District's modified cash basis of accounting.

#### ***Employer Contributions to Cost-Sharing Pension Plans***

The Health District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 6 and 7, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

#### ***Leases***

For 2024, GASB Statement No. 87, Leases was effective. This GASB pronouncement had no effect on beginning net position/fund balance.

The Health District is the lessee (as defined by GASB 87) in a lease related to buildings, under noncancelable leases. Lease payables are not reflected under the Health District's cash basis of accounting. Lease disbursements are recognized when they are paid.

#### ***Net Position***

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

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



## Champaign County District Board of Health

### Champaign County

#### *Notes to the Basic Financial Statements For the Year Ended December 31, 2024*

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### ***Fund Balance***

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

***Nonspendable*** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

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

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

***Assigned*** Amounts in the assigned fund balance classification are intended to be used by the Health District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Board of Health or a Health District official delegated that authority by resolution, or by State Statute.

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

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

### ***Internal Activity***

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

## **Champaign County District Board of Health**

### **Champaign County**

#### *Notes to the Basic Financial Statements For the Year Ended December 31, 2024*

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

### **Note 3 – Deposits and Investments**

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

### **Note 4 – Taxes**

#### ***Property Taxes***

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

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

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2024 public utility property taxes which became a lien December 31, 2023, are levied after October 1, 2024, and are collected in 2025 with real property taxes.

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

### **Note 5 – Risk Management**

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

## Champaign County District Board of Health

### Champaign County

#### *Notes to the Basic Financial Statements For the Year Ended December 31, 2024*

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

	<u>2024</u>
Cash and investments	\$ 48,150,572
Actuarial liabilities	\$22,652,556

#### **Note 6 – Defined Benefit Pension Plans**

##### ***Plan Description – Ohio Public Employees Retirement System (OPERS)***

OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

## Champaign County District Board of Health

### Champaign County

#### Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

<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
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

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

## Champaign County District Board of Health

### Champaign County

#### Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

	State and Local	Public Safety	Law Enforcement
<b>2024 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
<b>2024 Actual Contribution Rates</b>			
Employer:			
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

#### Note 7 – Postemployment Benefits

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

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

## **Champaign County District Board of Health**

### **Champaign County**

#### *Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

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

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

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

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.

## Champaign County District Board of Health

### Champaign County

#### Notes to the Basic Financial Statements

For the Year Ended December 31, 2024

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 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan 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 2024 was 4.0 percent.

#### Note 8 – Construction and Contractual Commitments

The Health District is a party to a multi-year lease for rental of office space. This lease will be renewed in January 2025. This lease requires the District to remit monthly.

#### Note 9 – Contingent Liabilities

Amounts grantor agencies pay to the Health District are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

#### Note 10 – Fund Balances

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

Fund Balances	General	WIC Grant	Other Governmental Funds	Total
<b>Restricted for</b>				
Women, Infants and Children	\$ -	\$ 5,853	\$ -	\$ 5,853
Public Health Emergency Plan	-	-	270,677	270,677
<i>Total Restricted</i>	-	5,853	270,677	276,530
<b>Unassigned (Deficits)</b>	1,058,543	-	-	1,058,543
<i>Total Fund Balances</i>	<u>\$ 1,058,543</u>	<u>\$ 5,853</u>	<u>\$ 270,677</u>	<u>\$ 1,335,073</u>

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Champaign County District Board of Health  
Champaign County  
Management's Discussion and Analysis  
For the Year Ended December 31, 2023  
(Unaudited)

This discussion and analysis of the Champaign Health District's financial performance provides an overall review of the Health District's financial activities for the year ended December 31, 2023, within the limitations of the Health District's cash basis of accounting. The intent of this discussion and analysis is to look at the Health District's financial performance as a whole. Readers should also review the basic financial statements and notes to enhance their understanding of the Health District's financial performance.

### Highlights

Key highlights for 2023 are as follows:

- Net assets from all governmental activities increased by \$15,428.
- Program specific receipts in the form of charges for services, operating grants and contributions, and contract services comprise the largest percentage of the Health District's receipts, making up over 70 percent of all the dollars coming into the District.

### 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 applicable to the Health District's cash basis of accounting.

### Report Components

The statement of net assets and the statement of activities provide information about the cash activities of the Health District as a whole.

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

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

### Basis of Accounting

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

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

Champaign County District Board of Health  
Champaign County  
Management's Discussion and Analysis  
For the Year Ended December 31, 2023  
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**Reporting the Health District as a Whole**

The Champaign Health District is established to exercise the rights, privileges, and responsibilities conveyed to it by the constitution and laws of the State of Ohio. The Health District is directed by a five- member Board of Health that appoints a Health Commissioner as its Executive Officer. The Health District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services, vital statistics, and the issuance of health-related licenses and permits. The Health District also acts upon various complaints made by the public concerning the health and welfare of the county.

The statement of net assets and the statement of activities reflect how the Health District did financially during 2023 within the limitations of cash basis accounting. The statement of net assets presents the cash balances of the governmental activities of the Health District at year-end. The statement of activities compares cash disbursements with program receipts for each governmental program. Program receipts include charges paid by the recipient of the program's services, and grants and contributions restricted to meeting the operational requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each governmental function draws from the Health District's general receipts.

These statements report the Health District's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, you can think of these changes as one way to measure the Health District's financial health. Over time, increases or decreases in the Health District's cash position is one indicator of whether the Health District's financial health is improving or deteriorating.

When evaluating the Health District's financial condition, you should also consider other non-financial factors. Such as, the extent of the Health District's debt obligations, the reliance on non-local financial resources for operations, and the need for continued growth in in-side millage as a local revenue source.

In the statement of net assets and the statement of activities, all Health District activities are reported as governmental. State and federal grants, fees, and inside millage finance most of these activities. Benefits provided through governmental activities are not necessarily paid for by the people receiving them; particularly in the personal health services division. The Health District has no business-type activities.

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

Fund financial statements provide detailed information about the Health District's major funds – not the Health District as a whole. The Health District establishes separate funds to better manage its many activities and to help demonstrate that restricted funds are being spent for the intended purpose.

All of the Health District's activities are reported in Governmental funds. The Governmental fund financial statements provide a detailed view of the Health District's governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Health District's programs. The Health District's significant Governmental funds are presented on the financial statements in separate columns.

The information for non-major funds (funds whose activity or balances are not large enough to warrant separate reporting) is combined and presented in total in a single column. The Health District's major Governmental funds are the General Fund and the WIC Fund. The programs reported in Governmental funds are closely related to those reported in the Governmental Activities section of the entity-wide statements.

Champaign County District Board of Health  
Champaign County  
Management's Discussion and Analysis  
For the Year Ended December 31, 2023  
(Unaudited)

**The Health District as a Whole**

**Table 1** - Net Position provides a summary of the Health District's net position for 2023 and 2022 on a cash basis. A comparative analysis will be presented.

<b>Table 1</b>			
<b>Net Position</b>			
		<b>Governmental Activities</b>	
		<b>2023</b>	<b>2022</b>
<b>Assets</b>			
Cash and Cash Equivalents	\$	1,456,844	\$ 1,441,416
Total Assets	\$	1,456,844	\$ 1,441,416
<b>Net Position Restricted for:</b>			
Other Purposes	\$	413,521	\$ 406,243
Unrestricted	\$	1,043,323	\$ 1,035,173
Total Net Position	\$	1,456,844	\$ 1,441,416

As mentioned previously, net assets of all governmental activities decreased by \$15,428 during 2023. The primary reasons contributing to the decreases in cash balances were due to the increase of fees for services due to COVID-19 pandemic workload lessening and reimbursement for COVID-19 related activities.

Champaign County District Board of Health  
Champaign County  
Management's Discussion and Analysis  
For the Year Ended December 31, 2023  
(Unaudited)

**Table 2** – Change in Net Position reflects the changes in net position during 2023 and 2022. A comparative analysis of District-Wide data is presented.

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
<b>Receipts</b>		
<b>Program Receipts:</b>		
Charges for Services and Sales	\$ 480,428	\$ 537,461
Operating Grants and Contributions	551,852	531,094
Total Program Receipts	1,032,280	1,068,555
<b>General Receipts:</b>		
Revenue from Subdivisions	168,500	168,500
State Subsidy	22,346	23,504
Levy	257,888	289,698
Total General Receipts	448,734	481,702
Total Receipts	1,481,014	1,550,257
<b>Disbursements</b>		
<b>Environmental Health</b>		
Food Program	99,288	99,534
Solid Waste	4,822	4,655
Swimming Pools	2,347	3,036
Plumbing	71,078	78,461
Sewage	64,966	65,812
Other Environmental Health	14,249	104,076
Personal Health Services	-	64,512
Immunizations	95,418	50,509
Laboratory	14,249	13,419
<b>Grants</b>		
WIC	163,534	157,355
GVO	20,037	17,034
PHEP	72,137	69,766
Workforce	19,178	-
COVID	13,932	79,799
Vital Statistics	15,594	24,792
Child Abuse Prevention	7,307	11,929
Administration	639,083	578,804
Travel/Training	11,243	11,945
County Auditor/Treasurer Fee	12,232	10,419

(Continued)

Champaign County District Board of Health  
Champaign County  
Management's Discussion and Analysis  
For the Year Ended December 31, 2023  
(Unaudited)

Rent/Maintenance Phones	35,153	40,416
MRC	11,438	-
Other Health Expenditures	78,301	18,771
Total Disbursements	<u>1,465,586</u>	<u>1,505,044</u>
Increase (Decrease) in Net Position	15,428	45,213
Net Position, January 1	1,441,416	1,396,203
Net Position, December 31	<u>\$ 1,456,844</u>	<u>\$ 1,441,416</u>

General receipts represent 30 percent of the Health District's total receipts, and of this amount, 37 percent are local taxes (revenue from subdivisions) provided by each municipality and District in the county. Levy dollars represent 57 percent of general receipts, with the remaining amount at less than 6 percent provided by the State Subsidy.

Disbursements for the Health District represent the overhead costs of running the Health District and the support services provided for the other District activities. These include primarily the costs of personnel and personnel support at 75 percent of total disbursements, as the primary product of the Health District is preventive health services which are labor-intensive.

Capital outlay signifies the disbursements for equipment for use in administering the Health District's services. There were no significant equipment purchases during 2023, with the total equipment purchases at less than 1 percent of all disbursements.

#### **Governmental Activities**

If you look at the Statement of Activities on the next page, you will see that the first column lists the major services provided by the Health District. The next column identifies the costs of providing these services. The major program disbursements for governmental activities are for Public Health services.

The Net Cost (Disbursement) column compares the program receipts to the cost of the service. This "net cost" amount represents the cost of the service that ends up being paid from money provided by local taxpayers. These net costs are paid from the general receipts that are presented at the bottom of the Statement. A comparison between the total cost of services and the net cost is presented in Table 3. All grants (IAP, WIC, and Public Health Emergency Preparedness) have a zero net cost to the health district, in 2008 all grant funds were separated from one general fund; any apparent net costs to the district are not real and should be attributed to changes in accounting practices, carryover, and differing fiscal years.

Champaign County District Board of Health  
Champaign County  
Management's Discussion and Analysis  
For the Year Ended December 31, 2023  
(Unaudited)

**Table 3 Net Cost of Services**

	2023		2022	
	Cash	Net Cost of	Cash Disbursements	Net Cost of
	Disbursements	Services		Services
<b>Governmental Activities</b>				
<b>Environmental Health</b>				
Food Program	\$ 99,288	\$ (7,648)	\$ 99,534	\$ (32,107)
Solid Waste	4,822	9,074	4,655	(762)
Swimming Pools	2,347	49	3,036	(681)
Camps	-	675	-	634
Plumbing	71,078	(13,251)	78,461	(18,116)
Sewage	64,966	(14,995)	65,812	(12,327)
Other Environmental Health	14,249	21,303	104,076	(70,811)
Personal Health Services	-	31,814	64,512	(50,792)
Immunizations	95,418	(6,764)	50,509	12,647
Laboratory	14,249	(4,182)	13,419	(3,629)
<b>Grants</b>				
WIC	163,534	15,486	157,355	453
GVO	20,037	(5,936)	17,034	(8,992)
PHEP	72,137	18,055	69,766	56,806
COVID	13,932	100,502	79,799	41,552
Workforce Development	19,178	39,803	-	-
MRC	11,438	(3,938)	-	-
Vital Statistics	15,594	26,535	24,792	22,969
Child Abuse Prevention	7,307	2,688	11,929	(404)
Administration	639,083	(639,083)	578,804	(578,804)
Travel/Training	11,243	(11,243)	11,945	(11,945)
County Auditor/Treasurer Fee	12,232	(12,232)	10,419	(10,419)
Rent/Maintenance/Phones	35,153	(35,153)	40,416	(40,416)
Other Health	78,301	55,135	18,771	268,655
<b>Total Governmental Activities</b>	<u>\$ 1,465,586</u>	<u>\$ (433,306)</u>	<u>\$ 1,505,044</u>	<u>\$ (436,489)</u>

**The Health District's Funds**

Total Governmental funds had receipts of \$1,484,018 and disbursements of \$1,468,590. In the Environmental Health Division, most of the services are provided for a fee based on current cost methodologies. However, even with adjustments to fees during 2023 the division is not self-funded and requires monies from the general fund. In the Nursing and Personal Health Services division, most of the services provided are not fee based and are primarily funded via the general fund.

Champaign County District Board of Health  
Champaign County  
Management's Discussion and Analysis  
For the Year Ended December 31, 2023  
(Unaudited)

**General Fund Budgeting Highlights**

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

During 2023, the Health District amended its General and Special Revenue fund budgets to reflect changing circumstances.

Revenues for the General Fund were originally budgeted at \$698,040 and actual revenue was \$1,033,868.

Disbursements for the General Fund were originally budgeted at \$1,241,400 and actual disbursements were \$1,019,710.

**Capital Assets**

The Health District does not currently keep track of its capital assets and infrastructure. The Health District has not made plans to track this, as it is not required by current law. The Health District does not own land or other real estate at this time.

**Debt**

As of December 31, 2023, the Health District's outstanding debt included future lease payments for the office facility and copier equipment, as well as accumulated leave balances for the Health District's employees. For further information regarding the Health District's rental lease, refer to the note 8 to the basic financial statements.

**Current Issues**

The challenge for all Health Districts is to provide high quality preventive health services to the public while staying within the restrictions imposed by limited, and in some cases shrinking funding. The Health District relies heavily on inside millage from the cities, townships, and villages and state levy grant funds; as the inside millage and the grant funds are fairly fixed, we continue to struggle with the increases in operating expenses primarily in personnel costs. Without a significant change in these resources, even with conservative spending, the Health District will continue to see a decrease in financial stability. The District successfully passed a 0.4 mil levy in November 2007, May 2012, November 2016, and November 2021. This additional funding in 2023 through 2028 will assure that basic service provision can continue even with shrinkage of grant funding.

**Contacting the Health District's Financial Management**

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the Health District's finances and to reflect the Health District's accountability for the monies it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Gabe Jones, Health Commissioner, Champaign Health District, 1512 S. US Highway 68, Suite Q100, Urbana, OH 43078.

**Champaign County District Board of Health**  
**Champaign County**  
Statement of Net Position - Cash Basis  
December 31, 2023

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	<b>Governmental Activities</b>
	<hr/>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$ 1,456,844
	<hr/>
Total Assets	1,456,844
	<hr/>
<b>Net Position</b>	
<b>Restricted for:</b>	
Other Purposes	413,521
Unrestricted	1,043,323
	<hr/>
Total Net Position	\$ 1,456,844
	<hr/>

See accompanying notes to the financial statements.



**Champaign County District Board of Health**  
**Champaign County**  
Statement of Activities - Cash Basis  
December 31, 2023

	Cash Disbursements	Program Receipts		Net (Disbursements) Receipts
		Charges for Service and Sales	Operating Grants and Contributions	Governmental Activities
<b>Governmental Activities</b>				
<b>Environmental Health</b>				
Food Program	99,288	91,640	-	(7,648)
Solid Waste	4,822	13,896	-	9,074
Swimming Pools	2,347	2,396	-	49
Camps	-	675	-	675
Plumbing	71,078	57,827	-	(13,251)
Sewage	64,966	49,971	-	(14,995)
Other Environmental Health	14,249	35,552	-	21,303
Personal Health Services	-	31,814	-	31,814
Immunizations	95,418	88,654	-	(6,764)
Laboratory	14,249	10,067	-	(4,182)
Grants				
WIC	163,534	-	179,020	15,486
GVO	20,037	-	14,101	(5,936)
COVID	13,932	-	114,434	100,502
Workforce Development	19,178	-	58,981	39,803
PHEP	72,137	-	90,192	18,055
MRC	11,438	-	7,500	(3,938)
Vital Statistics	15,594	42,129	-	26,535
Child Abuse Prevention	7,307	9,995	-	2,688
Administration	639,083	-	-	(639,083)
Travel/Timing	11,243	-	-	(11,243)
County Auditor/Treasurer Fee	12,232	-	-	(12,232)
Rent/Maintenance/Phones	35,153	-	-	(35,153)
Other Health	78,301	45,812	87,624	55,135
<b>Total Governmental Activities</b>	<b>1,465,586</b>	<b>480,428</b>	<b>551,852</b>	<b>(433,306)</b>
<b>General Receipts</b>				
Levy				257,888
Subdivisions				168,500
State Subsidy				22,346
<b>Total General Receipts</b>				<b>448,734</b>
Change in Net Position				15,428
Net Position Beginning of Year				1,441,416
<b>Net Position End of Year</b>				<b>1,456,844</b>

See accompanying notes to the financial statements.

**Champaign County District Board of Health**  
**Champaign County**  
Statement of Assets and Fund Balances - Cash Basis  
Governmental Funds  
December 31, 2023

	<u>General</u>	<u>WIC Grant</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,042,323	\$ 56,547	\$ 357,974	\$ 1,456,844
<b>Total Position</b>	<u>1,042,323</u>	<u>56,547</u>	<u>357,974</u>	<u>1,456,844</u>
<b>Fund Balances</b>				
Restricted	-	56,547	357,974	414,521
Unassigned	1,042,323	-	-	1,042,323
<b>Total Fund Balances</b>	<u>\$ 1,042,323</u>	<u>\$ 56,547</u>	<u>\$ 357,974</u>	<u>\$ 1,456,844</u>

See the accompanying notes to the financial statements.

**Champaign County District Board of Health**  
**Champaign County**  
Statement of Receipts, Disbursements, and Changes in Fund Balances - Cash Basis  
Governmental Funds  
December 31, 2023

	General	WIC Grant	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>				
State Funds	\$ 22,346	\$ -	\$ -	\$ 22,346
Grants				
Local	-	-	3,889	3,889
State	272,604	178,725	106,685	558,014
Federal	-	-	7,500	7,500
Levy	257,888	-	-	257,888
Subdivisions	168,500	-	-	168,500
Fines, Licenses and Permits: Environmental	104,121	-	143,791	247,912
Nursing Fees	120,467	-	-	120,467
Medicaid/Medicare	-	-	-	-
Vital Statistic Fees	42,129	-	9,995	52,124
Reimbursements/Refunds	41,812	295	332	42,439
Miscellaneous	-	-	2,939	2,939
Total Receipts	1,029,867	179,020	275,131	1,484,018
<b>Disbursements</b>				
Salaries - Employees	481,570	112,061	155,263	748,894
Sick Leave Vacation Payoff	935	1,269	-	2,204
Group Insurances	164,268	20,627	49,966	234,861
Medicare	6,710	1,537	2,148	10,395
PERS	64,785	15,913	21,766	102,464
Workers Compensation	3,425	1,159	1,250	5,834
Supplies - Office and Program Specific	41,835	906	2,099	44,840
Supplies - Postage	2,524	-	-	2,524
Supplies - Medical	1,588	-	-	1,588
Supplies - Vaccine	87,320	-	-	87,320
Equipment	5,650	-	-	5,650
Repair/Maintenance	254	-	-	254
Rent/Maintenance Building	28,542	8,536	-	37,078
Rent/Lease Equipment	876	-	-	876
Insurance Liability	5,236	-	-	5,236
Telephone	5,735	1,526	5,221	12,482
Audit	12,232	-	-	12,232
Advertising and Printing/Binding	6,077	-	800	6,877
Travel/Training/Dues/Membership	31,072	-	7,046	38,118
Consulting/Contracts	37,778	-	19,856	57,634
Refunds	1,454	-	40	1,494
Fees - Lab/State	14,249	-	-	14,249
Fees - Vital Statistics	15,209	-	7,307	22,516
Fees - State Remittances	385	-	9,577	9,962
Fees - County Auditor	-	-	-	-
Total Disbursements	1,019,709	163,534	282,339	1,465,582
Excess of Receipts Over (Under) Disbursements	10,158	15,486	(7,208)	18,436
<b>Other Financing Sources (Uses)</b>				
Other Financing Sources	(3,008)	-	-	(3,008)
Net Change in Fund Balances	7,150	15,486	(7,208)	15,428
Fund Balance, Beginning of Year	1,035,173	41,061	365,182	1,441,416
Fund Balance, End of Year	1,042,323	56,547	357,974	1,456,844

See the accompanying notes to the financial statements.

## **Champaign County General Health District**

### **Champaign County**

#### *Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2023*

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### **Note 1 – Reporting Entity**

The Champaign County District Board of Health (the Health District), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A five-member Board of Health appointed by the District Advisory Council governs the Health District. The Board appoints a health commissioner and all employees of the Health District.

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

#### ***Primary Government***

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Health District. The Health District's services include vital statistics, prevention and control of disease, immunization clinics, public health nursing services, inspections, the issuance of health-related licenses and permits, sanitation, abatement and removal of nuisances, and emergency response planning.

#### ***Component Units***

Component units are legally separate organizations for which the Health District is financially accountable. The Health District is financially accountable for an organization if the Health District appoints a voting majority of the organization's governing board; and (1) the Health District is able to significantly influence the programs or services performed or provided by the organization; or (2) the Health District is legally entitled to or can otherwise access the organization's resources; or the Health District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide support to, the organization; or the Health District authorizes the issuance of debt or the levying of taxes or determines the budget, if there is also the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Health District. The Health District includes no component units.

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

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

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

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

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

## Champaign County General Health District

### Champaign County

#### *Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2023*

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***Government-Wide Financial Statements*** The statement of net position and the statement of activities display information about the Health District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid “doubling up” receipts and disbursements. The statements distinguish between those activities of the Health District that are governmental in nature and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The Health District has no business-type activities.

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

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

#### ***Fund Accounting***

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

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

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

***Women, Infants and Children Grant Fund*** This fund accounts for and reports federal grant monies restricted to the Women, Infants and Children program.

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

## **Champaign County General Health District**

### **Champaign County**

#### *Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2023*

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

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

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

#### ***Budgetary Process***

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

The appropriations resolution is the Board of Health's authorization to spend resources and sets annual limits on disbursements plus encumbrances at the level of control selected by the Board of Health. The legal level of control has been established by the Board of Health at the fund, department, and object level for all funds.

ORC Section 5705.28(C)(1) requires the Health District to file an estimate of contemplated revenue and expenses with the municipalities and townships within the Health District by about June 1 (forty-five days prior to July 15). The County Auditor cannot allocate property taxes from the municipalities and townships within the Health District if the filing has not been made.

ORC Section 3709.28 establishes budgetary requirements for the Health District, which are similar to ORC Chapter 5705 budgetary requirements. On or about the first Monday of April, the Health District must adopt an itemized appropriation measure. The appropriation measure, together with an itemized estimate of revenues to be collected during the next fiscal year, shall be certified to the county budget commission. Subject to estimated resources, the Board of Health may, by resolution, transfer appropriations from one appropriation item to another, reduce or increase any item, create new items, and make additional appropriations or reduce the total appropriation. Such appropriation modifications shall be certified to the county budget commission for approval.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources.

#### ***Cash and Investments***

The County Treasurer is the custodian for the Health District's cash and investments. The County's cash and investment pool holds the Health District's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the Champaign County Auditor, 1512 S. US Highway 68, Suite B300, Urbana, Ohio 43078, (937) 484-1555.

## **Champaign County General Health District**

### **Champaign County**

#### *Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2023*

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#### ***Restricted Assets***

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

#### ***Inventory and Prepaid Items***

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

#### ***Capital Assets***

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

#### ***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 Health District's cash basis of accounting.

#### ***Employer Contributions to Cost-Sharing Pension Plans***

The Health District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 6 and 7, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

#### ***Leases***

The Health District is the lessee in a lease related to buildings, under noncancelable leases. Lease payables are not reflected under the Health District's cash basis of accounting. Lease disbursements are recognized when they are paid.

#### ***Net Position***

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

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

#### ***Fund Balance***

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

## Champaign County General Health District

### Champaign County

#### *Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2023*

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***Nonspendable*** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

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

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

***Assigned*** Amounts in the assigned fund balance classification are intended to be used by the Health District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Board of Health or a Health District official delegated that authority by resolution, or by State Statute.

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

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

#### ***Internal Activity***

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

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



## **Champaign County General Health District**

### **Champaign County**

#### *Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2023*

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### **Note 3 – Deposits and Investments**

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

### **Note 4 – Taxes**

#### ***Property Taxes***

Property taxes include amounts levied against all real and public utility property located in the Health District. Property tax revenue received during 2023 for real and public utility property taxes represents collections of 2022 taxes.

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

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2023 public utility property taxes which became a lien December 31, 2022, are levied after October 1, 2023, and are collected in 2024 with real property taxes.

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

### **Note 5 – Risk Management**

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

## Champaign County General Health District

### Champaign County

#### *Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2023*

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

	<u>2023</u>
Cash and investments	\$ 43,996,442
Actuarial liabilities	\$ 19,743,401

#### **Note 6 – Defined Benefit Pension Plans**

##### ***Plan Description – Ohio Public Employees Retirement System (OPERS)***

OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

## Champaign County General Health District

### Champaign County

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

<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
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

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

## Champaign County General Health District

### Champaign County

#### Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

	State and Local	Public Safety	Law Enforcement
<b>2023 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
<b>2023 Actual Contribution Rates</b>			
Employer:			
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

### Note 7 – Postemployment Benefits

#### Ohio Public Employees Retirement System

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

## **Champaign County General Health District**

### **Champaign County**

#### *Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2023*

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

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

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

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. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. 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' ACFR 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 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

## Champaign County General Health District

### Champaign County

#### Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, 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 2021 was 4.0 percent.

#### Note 8 – Construction and Contractual Commitments

The Health District is a party to a multi-year lease for rental of office space. This lease will be renewed in January 2024. This lease requires the District to remit monthly.

#### Note 9 – Contingent Liabilities

Amounts grantor agencies pay to the Health District are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

#### Note 10 – Fund Balances

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

Fund Balances	General	WIC Grant	Other Governmental Funds	Total
<b>Restricted for</b>				
Women, Infants and Children	\$ -	\$ 56,547	\$ -	\$ 56,547
Public Health Emergency Plan	-	-	357,974	357,974
<i>Total Restricted</i>	-	56,547	357,974	414,521
<b>Unassigned (Deficits)</b>	1,042,323	-	-	1,042,323
<i>Total Fund Balances</i>	<u>\$ 1,042,323</u>	<u>\$ 56,547</u>	<u>\$ 357,974</u>	<u>\$ 1,456,844</u>



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

Champaign County General Health District  
Champaign County  
1512 South US Highway 68, Suite Q100  
Urbana, Ohio 43078

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 cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Champaign County General Health District, Champaign County, Ohio (the District) as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated July 31, 2025, wherein we noted the District uses a special purpose framework other than generally accepted accounting principles.

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

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the 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.

A handwritten signature in black ink that reads "BHM CPA Group". The letters are cursive and slightly slanted to the right.

BHM CPA Group, Inc.  
Portsmouth, Ohio  
July 31, 2025



# OHIO AUDITOR OF STATE KEITH FABER



**CHAMPAIGN COUNTY DISTRICT BOARD OF HEALTH**

**CHAMPAIGN 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 1/8/2026**

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)