

Meigs County District Board of Health
Meigs County
Combined Statement of Receipts, Disbursements and Changes in
Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2023
(Unaudited)

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property Taxes	\$ 439,018	\$ -	\$ 439,018
Charges for Services	87,476	-	87,476
Fines, Licenses and Permits	94,446	40,159	134,605
Intergovernmental:			
Subsidies	14,974	-	14,974
Grants	81,304	535,516	616,820
Other	12,845	-	12,845
Miscellaneous	84,147	9,530	93,677
<i>Total Cash Receipts</i>	814,210	585,205	1,399,415
Cash Disbursements			
Current:			
Health:			
Personnel Expenses	543,088	371,874	914,962
Travel/Conference	781	6,657	7,438
Materials and Supplies	2,985	73,497	76,482
Equipment	-	3,014	3,014
Contract Services	190,563	114,624	305,187
Administration	29,606	-	29,606
State Fees	35,597	3,918	39,515
<i>Total Cash Disbursements</i>	802,620	573,584	1,376,204
<i>Excess of Receipts Over (Under) Disbursements</i>	11,590	11,621	23,211
Other Financing Receipts (Disbursements)			
Grant Refund	-	95	95
Transfers In	-	12,586	12,586
Transfers Out	(2,077)	(10,509)	(12,586)
Advances In	-	92,000	92,000
Advances Out	(92,000)	-	(92,000)
<i>Total Other Financing Receipts (Disbursements)</i>	(94,077)	94,172	95
<i>Net Change in Fund Cash Balances</i>	(82,487)	105,793	23,306
<i>Fund Cash Balances, January 1</i>	548,139	200,739	748,878
<i>Fund Cash Balances, December 31</i>	\$ 465,652	\$ 306,532	\$ 772,184

The notes to the financial statements are an integral part of this statement.

Meigs County District Board of Health

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Notes to the Financial Statements

For the Year Ended December 31, 2023

Note 1 – Reporting Entity

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

Public Entity Risk Pool

The District belongs to the Public Entities Pool of Ohio (PEP), a public entity risk pool. Note 7 to the financial statements provides additional information for this entity.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

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

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

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

WIC Administration Fund The WIC administration fund accounts for and reports monies received from a federal grants restricted for the administration purposes of the Women, Infant, and Children (WIC) program.

Basis of Accounting

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

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Notes to the Financial Statements
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Note 2 – Summary of Significant Accounting Policies (continued)

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

Budgetary Process

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

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

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

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

A summary of 2023 budgetary activity appears in Note 3.

Capital Assets

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

Accumulated Leave

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

Fund Balance

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

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

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

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Notes to the Financial Statements

For the Year Ended December 31, 2023

Note 2 – Summary of Significant Accounting Policies (continued)

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

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

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

The District applies restricted resources first when disbursements 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 disbursements are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 11.

Note 3 – Budgetary Activity

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

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 977,245	\$ 814,210	\$(163,035)
Special Revenue	845,003	689,886	(155,117)

2023 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$ 1,192,260	\$ 897,325	\$ 294,935
Special Revenue	578,945	584,093	(5,148)

Note 4 – Deposits and Investments

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

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Note 5 – Intergovernmental Funding

Intergovernmental Funding

The County apportions the excess of the District’s appropriations over other estimated receipts among the townships and municipalities composing the District, based on their taxable property valuations. The County withholds the apportioned excess from property tax settlements and distributes it to the District. The financial statements present these amounts as intergovernmental receipts.

Property Taxes

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

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

Note 6 – Interfund Advances and Transfers

Advances

The General Fund advances monies into Special Revenue Funds for the purpose of paying allowable grant expenditures for the current year. Additionally, returns of advances are made from the Special Revenue funds to repay the General Fund advances. Outstanding advances at December 31, 2023 consisted of the following:

Fund	Advance To	Advance From
General fund	\$ -	\$ 92,000
WIC FY 24 Fund	12,000	-
Creating Healthy Communities FY 23 Fund	23,000	-
PHWF FY 23 Fund	20,000	-
PHEP FY 2024 Fund	15,000	-
Public Health Worforce Fund	22,000	-
Total	\$ 92,000	\$ 92,000

All advances outstanding are anticipated to be repaid with the expiration of the grant period.

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For the Year Ended December 31, 2023

Note 6 – Interfund Advances and Transfers (continued)

Transfers

During 2023, a transfer of \$10,509 was made from the WIC Administration fund to the Child & Family Services Fund to correct an incorrect entry in 2022, and a transfer of \$2,077 was made from the General fund to the PHEP FY 2023 fund to subsidize the fund. The transfer was made in accordance with the Ohio Revised Code.

Note 7 – Risk Management

Workers’ Compensation

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

Risk Pool Membership

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

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

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

	<u>2022</u>
Cash and investments	\$42,310,794
Actuarial liabilities	15,724,479

Note 8 – Defined Benefit Pension Plan

Ohio Public Employees Retirement System

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

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Note 8 – Defined Benefit Pension Plan (continued)

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

Note 9 – Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0% for members in the traditional pension plan and 2% for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4%; however, a portion of the health care rate was funded with reserves.

Note 10 – Contingent Liabilities

The District may be a defendant in lawsuits. Although management cannot presently determine the outcome of any suit, management believes that the resolution of any matter will not materially adversely affect the District’s financial condition. Management is not aware of any pending litigation.

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

Note 11 – Fund Balances

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

<u>Fund Balances</u>	<u>General</u>
Outstanding Encumbrances	\$ 628

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

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Note 12 – Ohio Department of Health Receipts

The following table shows federal grant receipts that were received during fiscal year 2023 for grants that were passed through the Ohio Department of Health to the District.

Grant	AL Number	Amount Received
WIC Administration	10.557	\$172,136
Public Health Emergency Preparedness	93.069	71,012
COVID-19 Vaccination	93.268	31,560
Public Health Workforce	93.354	79,046
Public Health Workforce	93.391	5,000
Public Health Workforce	93.987	18,435
Creating Healthy Communities	93.991	81,886
Maternal and Child Health Program	93.994	17,029
Total		\$ 476,104