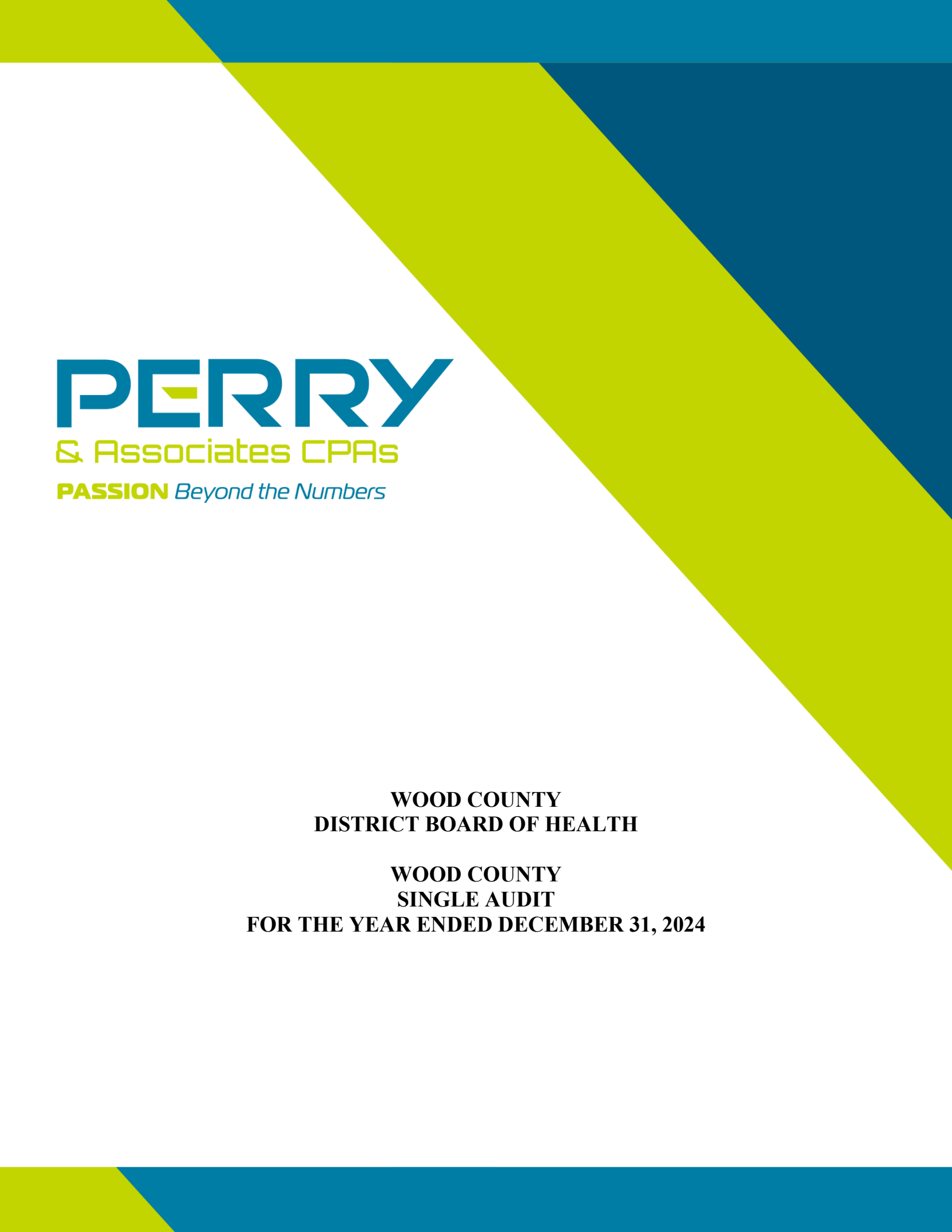




**PERRY**

**& Associates CPAs**

**PASSION** *Beyond the Numbers*

**WOOD COUNTY  
DISTRICT BOARD OF HEALTH**

**WOOD COUNTY  
SINGLE AUDIT  
FOR THE YEAR ENDED DECEMBER 31, 2024**





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

Board of Health  
Wood County District Board of Health  
1840 East Gypsy Lane Road  
Bowling Green, Ohio 43402

We have reviewed the *Independent Auditor's Report* of Wood County District Board of Health, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2024 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. Wood 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

September 05, 2025

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**WOOD COUNTY DISTRICT BOARD OF HEALTH  
WOOD COUNTY**

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## INDEPENDENT AUDITOR'S REPORT

Wood County District Board of Health  
Wood County  
1840 East Gypsy Lane Road  
Bowling Green, Ohio 43402

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 Wood County District Board of Health, Wood County, Ohio (the District), as of and for the year ended December 31, 2024, 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 the respective changes in cash-basis financial position thereof and the respective budgetary comparison for the General and Federally Qualified Health Center funds for the year then ended in accordance with the cash-basis of accounting described in Note 2.

#### *Basis for Opinions*

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

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

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

Marietta, OH

St. Clairsville, OH

Cambridge, OH

Wheeling, WV

Vienna, WV

***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.

***Supplementary Information***

Our audit was conducted to opine on the financial statements as a whole that collectively comprise the District's basic financial statements.

The Schedule of Receipts and Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied to the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 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.



**Perry & Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

June 13, 2025

**Wood County District Board of Health**

*Statement of Net Position - Cash Basis*

*December 31, 2024*

|                                   | <u>Governmental<br/>Activities</u> |
|-----------------------------------|------------------------------------|
| <b>Assets</b>                     |                                    |
| Cash                              | \$ 22,369                          |
| Equity in County Treasury         | <u>6,905,034</u>                   |
| <i>Total Assets</i>               | <u><u>6,927,403</u></u>            |
| <b>Net Position</b>               |                                    |
| Restricted for:                   |                                    |
| Federally Qualified Health Center | 2,873,778                          |
| Other Purposes                    | 90,151                             |
| Unrestricted                      | <u>3,963,474</u>                   |
| <i>Total Net Position</i>         | <u><u>\$ 6,927,403</u></u>         |

See accompanying notes to the basic financial statements

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

|                                                         |                       | Program Cash Receipts                |                                          | Net (Disbursements)<br>Receipts and Changes<br>in Net Position |
|---------------------------------------------------------|-----------------------|--------------------------------------|------------------------------------------|----------------------------------------------------------------|
|                                                         | Cash<br>Disbursements | Charges<br>for Services<br>and Sales | Operating<br>Grants and<br>Contributions | Governmental<br>Activities                                     |
| <b>Governmental Activities</b>                          |                       |                                      |                                          |                                                                |
| Current:                                                |                       |                                      |                                          |                                                                |
| Health:                                                 |                       |                                      |                                          |                                                                |
| Children's Health                                       | \$ 399,133            | \$ -                                 | \$ 392,069                               | \$ (7,064)                                                     |
| Environmental Health                                    | 1,525,478             | 724,044                              | 247,638                                  | (553,796)                                                      |
| Community Health                                        | 6,732,056             | 2,069,808                            | 4,109,012                                | (553,236)                                                      |
| Administrative Services                                 | 1,532,377             | 198,129                              | 156,289                                  | (1,177,959)                                                    |
| Health Promotion                                        | 627,638               | 675                                  | 529,352                                  | (97,611)                                                       |
| Capital Outlay                                          | 4,192                 | -                                    | -                                        | (4,192)                                                        |
| Debt Service:                                           |                       |                                      |                                          |                                                                |
| Principal Retirement                                    | 24,100                | -                                    | -                                        | (24,100)                                                       |
| Interest and Fiscal Charges                             | 2,238                 | -                                    | -                                        | (2,238)                                                        |
| <b>Total Governmental Activities</b>                    | <b>\$ 10,847,212</b>  | <b>\$ 2,992,656</b>                  | <b>\$ 5,434,360</b>                      | <b>(2,420,196)</b>                                             |
|                                                         |                       |                                      |                                          |                                                                |
| General Receipts:                                       |                       |                                      |                                          |                                                                |
| Property Taxes Levied for General Purposes              |                       |                                      |                                          | 1,506,387                                                      |
| Grants/Entitlements not Restricted to Specific Programs |                       |                                      |                                          | 288,364                                                        |
| Miscellaneous                                           |                       |                                      |                                          | 41,142                                                         |
| <b>Total General Receipts</b>                           |                       |                                      |                                          | <b>1,835,893</b>                                               |
| Change in Net Position                                  |                       |                                      |                                          | (584,303)                                                      |
| <b>Net Position Beginning of Year</b>                   |                       |                                      |                                          | <b>7,511,706</b>                                               |
| <b>Net Position End of Year</b>                         |                       |                                      |                                          | <b>\$ 6,927,403</b>                                            |

See accompanying notes to the basic financial statements

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

|                            | General                    | Federally Qualified<br>Health Center<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|----------------------------|----------------------------|----------------------------------------------|--------------------------------|--------------------------------|
| <b>Assets</b>              |                            |                                              |                                |                                |
| Cash                       | \$ 22,369                  | \$ -                                         | \$ -                           | \$ 22,369                      |
| Equity in County Treasury  | <u>3,941,105</u>           | <u>2,873,778</u>                             | <u>90,151</u>                  | <u>6,905,034</u>               |
| <i>Total Assets</i>        | <u><u>3,963,474</u></u>    | <u><u>2,873,778</u></u>                      | <u><u>90,151</u></u>           | <u><u>6,927,403</u></u>        |
| <b>Fund Balances</b>       |                            |                                              |                                |                                |
| Restricted                 | -                          | 2,873,778                                    | 90,151                         | 2,963,929                      |
| Unassigned                 | <u>3,963,474</u>           | <u>-</u>                                     | <u>-</u>                       | <u>3,963,474</u>               |
| <i>Total Fund Balances</i> | <u><u>\$ 3,963,474</u></u> | <u><u>\$ 2,873,778</u></u>                   | <u><u>\$ 90,151</u></u>        | <u><u>\$ 6,927,403</u></u>     |

See accompanying notes to the basic financial statements

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

|                                                      | General             | Federally Qualified<br>Health Center<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|------------------------------------------------------|---------------------|----------------------------------------------|--------------------------------|--------------------------------|
| <b>Receipts</b>                                      |                     |                                              |                                |                                |
| Property Taxes                                       | \$ 1,506,387        | \$ -                                         | \$ -                           | \$ 1,506,387                   |
| Charges for Services                                 | 268,264             | 1,997,610                                    | -                              | 2,265,874                      |
| Fines, Licenses and Permits                          | 19,705              | -                                            | 707,077                        | 726,782                        |
| Intergovernmental                                    | 2,499,397           | 2,465,476                                    | 757,851                        | 5,722,724                      |
| Miscellaneous                                        | 15,356              | 24,264                                       | 1,522                          | 41,142                         |
| <i>Total Receipts</i>                                | <u>4,309,109</u>    | <u>4,487,350</u>                             | <u>1,466,450</u>               | <u>10,262,909</u>              |
| <b>Disbursements</b>                                 |                     |                                              |                                |                                |
| Current:                                             |                     |                                              |                                |                                |
| Health:                                              |                     |                                              |                                |                                |
| Children's Health                                    | -                   | -                                            | 399,133                        | 399,133                        |
| Environmental Health                                 | 229,585             | -                                            | 1,295,893                      | 1,525,478                      |
| Community Health                                     | 2,629,404           | 4,102,652                                    | -                              | 6,732,056                      |
| Administrative Services                              | 1,532,377           | -                                            | -                              | 1,532,377                      |
| Health Promotion                                     | 270,551             | -                                            | 357,087                        | 627,638                        |
| Capital Outlay                                       | 4,192               | -                                            | -                              | 4,192                          |
| Debt Service:                                        |                     |                                              |                                |                                |
| Principal Retirement                                 | 12,050              | 12,050                                       | -                              | 24,100                         |
| Interest and Fiscal Charges                          | 1,119               | 1,119                                        | -                              | 2,238                          |
| <i>Total Disbursements</i>                           | <u>4,679,278</u>    | <u>4,115,821</u>                             | <u>2,052,113</u>               | <u>10,847,212</u>              |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>(370,169)</u>    | <u>371,529</u>                               | <u>(585,663)</u>               | <u>(584,303)</u>               |
| <b>Other Financing Sources (Uses)</b>                |                     |                                              |                                |                                |
| Transfers In                                         | -                   | -                                            | 505,914                        | 505,914                        |
| Transfers Out                                        | (505,914)           | -                                            | -                              | (505,914)                      |
| Advances In                                          | 44,503              | -                                            | 89,503                         | 134,006                        |
| Advances Out                                         | (89,503)            | -                                            | (44,503)                       | (134,006)                      |
| <i>Total Other Financing Sources (Uses)</i>          | <u>(550,914)</u>    | <u>-</u>                                     | <u>550,914</u>                 | <u>-</u>                       |
| <i>Net Change in Fund Balances</i>                   | <u>(921,083)</u>    | <u>371,529</u>                               | <u>(34,749)</u>                | <u>(584,303)</u>               |
| <i>Fund Balances Beginning of Year</i>               | <u>4,884,557</u>    | <u>2,502,249</u>                             | <u>124,900</u>                 | <u>7,511,706</u>               |
| <i>Fund Balances End of Year</i>                     | <u>\$ 3,963,474</u> | <u>\$ 2,873,778</u>                          | <u>\$ 90,151</u>               | <u>\$ 6,927,403</u>            |

See accompanying notes to the basic financial statements

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

|                                                      | Budgeted Amounts    |                     |                     | (Optional)<br>Variance with<br>Final Budget<br>Positive<br>(Negative) |
|------------------------------------------------------|---------------------|---------------------|---------------------|-----------------------------------------------------------------------|
|                                                      | Original            | Final               | Actual              |                                                                       |
| <b>Receipts</b>                                      |                     |                     |                     |                                                                       |
| Property Taxes                                       | \$ 1,455,891        | \$ 1,861,742        | \$ 1,506,387        | \$ (355,355)                                                          |
| Charges for Services                                 | 198,250             | 193,950             | 196,066             | 2,116                                                                 |
| Fines, Licenses and Permits                          | -                   | -                   | 2,738               | 2,738                                                                 |
| Intergovernmental:                                   | 378,359             | 5,124,483           | 2,099,253           | (3,025,230)                                                           |
| Miscellaneous                                        | 12,650              | 10,230              | 2,920               | (7,310)                                                               |
|                                                      | -                   | -                   | -                   | -                                                                     |
| <i>Total Receipts</i>                                | <u>2,045,150</u>    | <u>7,190,405</u>    | <u>3,807,364</u>    | <u>(3,383,041)</u>                                                    |
| <b>Disbursements</b>                                 |                     |                     |                     |                                                                       |
| Current:                                             |                     |                     |                     |                                                                       |
| Health:                                              |                     |                     |                     |                                                                       |
| Community Health                                     | -                   | 2,463,214           | 2,161,328           | 301,886                                                               |
| Administrative Services                              | 1,435,761           | 1,561,804           | 1,532,204           | 29,600                                                                |
| Health Promotion                                     | 129,813             | 329,530             | 270,523             | 59,007                                                                |
| Capital Outlay                                       | -                   | 183,000             | 4,192               | 178,808                                                               |
| Debt Service:                                        |                     |                     |                     |                                                                       |
| Principal Retirement                                 | -                   | 12,050              | 12,050              | -                                                                     |
| Interest and Fiscal Charges                          | -                   | 1,119               | 1,119               | -                                                                     |
|                                                      | -                   | -                   | -                   | -                                                                     |
| <i>Total Disbursements</i>                           | <u>1,565,574</u>    | <u>4,550,717</u>    | <u>3,981,416</u>    | <u>569,301</u>                                                        |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>479,576</u>      | <u>2,639,688</u>    | <u>(174,052)</u>    | <u>(2,813,740)</u>                                                    |
| <b>Other Financing Sources (Uses)</b>                |                     |                     |                     |                                                                       |
| Transfers Out                                        | (785,766)           | (802,912)           | (487,989)           | 314,923                                                               |
| Advances In                                          | -                   | -                   | 44,503              | 44,503                                                                |
| Advances Out                                         | -                   | -                   | (89,503)            | (89,503)                                                              |
|                                                      | -                   | -                   | -                   | -                                                                     |
| <i>Total Other Financing Sources (Uses)</i>          | <u>(785,766)</u>    | <u>(802,912)</u>    | <u>(532,989)</u>    | <u>269,923</u>                                                        |
| <i>Net Change in Fund Balance</i>                    | <u>(306,190)</u>    | <u>1,836,776</u>    | <u>(707,041)</u>    | <u>(2,543,817)</u>                                                    |
| <i>Unencumbered Fund Balance Beginning of Year</i>   | <u>4,224,716</u>    | <u>4,224,716</u>    | <u>4,224,716</u>    | <u>-</u>                                                              |
| <i>Unencumbered Fund Balance End of Year</i>         | <u>\$ 3,918,526</u> | <u>\$ 6,061,492</u> | <u>\$ 3,517,675</u> | <u>\$ (2,543,817)</u>                                                 |

See accompanying notes to the basic financial statements

**Wood County District Board of Health**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*Federally Qualified Health Center Fund*  
*For the Year Ended December 31, 2024*

|                                                      | Budgeted Amounts    |                     |                     | (Optional)<br>Variance with<br>Final Budget<br>Positive<br>(Negative) |
|------------------------------------------------------|---------------------|---------------------|---------------------|-----------------------------------------------------------------------|
|                                                      | Original            | Final               | Actual              |                                                                       |
| <b>Receipts</b>                                      |                     |                     |                     |                                                                       |
| Charges for Services                                 | \$ 1,613,900        | \$ 2,082,641        | \$ 1,997,610        | \$ (85,031)                                                           |
| Intergovernmental                                    | 1,738,139           | 2,258,925           | 2,465,476           | 206,551                                                               |
| Miscellaneous                                        | 5,900               | 14,495              | 24,264              | 9,769                                                                 |
| <i>Total Receipts</i>                                | <u>3,357,939</u>    | <u>4,356,061</u>    | <u>4,487,350</u>    | <u>131,289</u>                                                        |
| <b>Disbursements</b>                                 |                     |                     |                     |                                                                       |
| Current:                                             |                     |                     |                     |                                                                       |
| Health:                                              |                     |                     |                     |                                                                       |
| Community Health                                     | 3,328,943           | 4,778,395           | 4,102,652           | 675,743                                                               |
| Debt Service:                                        |                     |                     |                     |                                                                       |
| Principal Retirement                                 | -                   | 12,050              | 12,050              | -                                                                     |
| Interest and Fiscal Charges                          | -                   | 1,119               | 1,119               | -                                                                     |
| <i>Total Disbursements</i>                           | <u>3,328,943</u>    | <u>4,791,564</u>    | <u>4,115,821</u>    | <u>675,743</u>                                                        |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>28,996</u>       | <u>(435,503)</u>    | <u>371,529</u>      | <u>807,032</u>                                                        |
| <i>Net Change in Fund Balance</i>                    | <u>28,996</u>       | <u>(435,503)</u>    | <u>371,529</u>      | <u>807,032</u>                                                        |
| <i>Unencumbered Fund Balance Beginning of Year</i>   | <u>2,502,249</u>    | <u>2,502,249</u>    | <u>2,502,249</u>    | <u>-</u>                                                              |
| <i>Unencumbered Fund Balance End of Year</i>         | <u>\$ 2,531,245</u> | <u>\$ 2,066,746</u> | <u>\$ 2,873,778</u> | <u>\$ 807,032</u>                                                     |

See accompanying notes to the basic financial statements

## **Wood County District Board of Health**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

---

### **Note 1 - Reporting Entity**

The Wood County District Board of Health, Wood County, Ohio (the 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 ten-member Board of Health appointed by the District Advisory Council, Mayor of Northwood, Mayor of Bowling Green, Mayor of Perrysburg and Mayor of Rossford governs the District. The Board appoints a health commissioner and all employees of the District.

By law, the Wood County Auditor is the fiscal agent of the District.

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

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District. The District's services include, but are not limited to, communicable disease investigations, a federally qualified health center, immunization clinics, inspections, public health nursing services, the issuance of health-related licenses and permits, environmental health programs, children's health services and emergency response planning.

#### ***Joint Ventures and Public Entity Risk Pools***

The District participates in a joint venture and a public entity risk pool. Notes 7 and 13 to the financial statements provides additional information for these entities.

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**

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 District's accounting policies.

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

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

***Government-Wide Financial Statements*** The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the primary government. The statements distinguish between those activities of the 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 District has no business-type activities.

## Wood County District Board of Health

### *Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

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#### **Note 2 - Summary of Significant Accounting Policies (continued)**

The statement of net position presents the cash balance of the governmental activities of the District at year end. The statement of activities compares disbursements and program receipts for each program or function of the District's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the District is responsible. Program receipts include charges paid by the recipient of the goods or services offered by the program, 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 District, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financing on a cash basis or draws from the general receipts of the District.

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

#### ***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 in one category: governmental.

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

***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 District for any purpose provided it is expended or transferred according to the general laws of Ohio.

***Federally Qualified Health Center Special Revenue Fund*** This fund accounts for and reports funding received of Medicare, Medicaid, insurance, self-pay and other fees, as well as state and federal revenue for the purpose of operating the health center. The health center provides primary care services, dental services, behavioral health services, and family planning services.

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

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

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

## **Wood County District Board of Health**

### *Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

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#### **Note 2 - Summary of Significant Accounting Policies (continued)**

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 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 District to file an estimate of contemplated revenue and expenses with the municipalities and townships within the 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 District if the filing has not been made.

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

The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources in effect when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Board of Health.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budget reflect the first appropriation resolution that covered the entire year, including amounts automatically carried forward from prior years. The amount reported as the final budgeted amounts represents the final appropriations passed by the Board of Health during the year.

## **Wood County District Board of Health**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

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### **Note 2 - Summary of Significant Accounting Policies (continued)**

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

The County Treasurer is the custodian for the District's cash and investments. The County's cash and investment pool holds the District's cash and investments, which are reported at the County Treasurers carrying amount. As of December 31, 2024, the District's share of the County's cash and investment pool was \$6,905,034. Deposits and investments disclosures for the County as a whole may be obtained from the Wood County Auditors office, 1 Court House Square, Bowling Green, Ohio 43402, (419) 354-9173.

The District maintains a bank account to hold monies received via EFT and makes regular deposits to the County. The carrying amount of these deposits as of December 31, 2024 was \$22,369. The entire balance was covered by FDIC.

#### ***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***

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

District employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave.

This GASB pronouncement had no effect on beginning net position/fund balance as unpaid leave is not reflected as a liability under the District's cash basis of accounting.

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

The District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 8 and 9, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

#### ***Long-Term Obligations***

The District's cash basis financial statements do not report liabilities for long-term obligations. Proceeds of debt are reported when cash is received and principal and interest payments are reported when paid. Since recording a capital asset (including the intangible right to use) when entering into a lease or financed purchase transaction is not the result of a cash transaction, neither an other financing source nor a capital outlay expenditure is reported at inception. Lease payments and financed purchase payments are reported when paid.

## Wood County District Board of Health

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

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### **Note 2 - Summary of Significant Accounting Policies (continued)**

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

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

The 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 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. The District reported no nonspendable fund balances as of December 31, 2024.

***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. The District reported no committed fund balances as of December 31, 2024.

***Assigned*** Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In 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 District official delegated that authority by resolution, or by State Statute. The District reported no assigned fund balances as of December 31, 2024.

***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.

## Wood County District Board of Health

### *Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

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#### **Note 2 - Summary of Significant Accounting Policies (continued)**

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

#### ***New Accounting Pronouncements***

For 2024, GASB Statement No. 100, *Accounting Changes and Error Corrections* was effective. This GASB pronouncement had no effect on beginning net position/fund balance as the Health District had no accounting changes or error corrections related to 2024. See the *Accumulated Leave* section of Note 2 for discussion of the implementation of GASB Statement No. 101, *Compensated Absences*.

#### **Note 3 - Budgetary Basis of Accounting**

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and Actual - Budget Basis presented for the General fund and the Federally Qualified Health Center fund are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference(s) between the budgetary basis and the cash basis are as follows:

- As part of Governmental Accounting Standards Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," certain funds that are legally budgeted in separate special revenue funds are considered part of the General fund on a reporting basis. This includes the Environmental Health and the Nursing funds. Since these funds are budgeted separately, they are not included in the budgetary presentation for the General fund.

#### **Note 4 - Deposits and Investments**

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

#### **Note 5 - Taxes**

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

Property taxes include amounts levied against all real and public utility property located in the 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 February 15; if paid semi-annually, the first payment is due February 15, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

## Wood County District Board of Health

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

### Note 5 - Taxes (continued)

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

The full tax rate for all District operations for the year ended December 31, 2024, was \$0.50 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2024 property tax receipts were based are as follows:

|                   |                        |
|-------------------|------------------------|
| Real Property     | \$4,332,362,640        |
| Personal Property | <u>\$561,751,920</u>   |
| Total             | <u>\$4,894,114,560</u> |

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 District its portion of the taxes collected.

### Note 6 - Interfund Balances and Transfers

#### *Transfers*

During 2024, the following transfers were made:

| Transfer to                          | Transfer from |                                              |                                   | Total     |
|--------------------------------------|---------------|----------------------------------------------|-----------------------------------|-----------|
|                                      | Major Funds   |                                              | Other<br>Nonmajor<br>Governmental |           |
|                                      | General       | Federally<br>Qualified Health<br>Center Fund |                                   |           |
| Other Nonmajor<br>Governmental Funds | \$505,914     | \$0                                          | \$0                               | \$505,914 |

The above-mentioned Transfers From/To were made to use unrestricted receipts collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

#### *Advances*

Interfund activity during 2024 consisted of \$89,503 advanced from the General Fund to other governmental funds to provide temporary working capital for operations or projects. Of that amount, \$44,503 was returned to the General Fund in 2024, the remaining \$45,000 is expected to be returned in 2025.

### Note 7 - Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2024, the District contracted with Public Entities Pool of Ohio (PEP) for various types of insurance as follows:

## Wood County District Board of Health

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

### Note 7 - Risk Management (continued)

| Type of Coverage                           | Coverage  | Deductible |
|--------------------------------------------|-----------|------------|
| Public Entities Pool of Ohio               |           |            |
| Blanket Property and Contents, Replacement | 3,000,000 | 500        |
| General Liability                          | 3,000,000 | 1,000      |
| Automobile Liability                       | 3,000,000 | 0          |
| Public Officials Liability                 | 3,000,000 | 1,000      |
| Employment Practice Liability              | 3,000,000 | 1,000      |
| Computer - Hardware                        | 10,000    | 0          |
| Computer - Software                        | 10,000    | 0          |
| Public Employee Dishonesty                 | 50,000    | 0          |
| Money and Securities                       | 50,000    | 0          |

Settled claims have not exceeded this commercial coverage in any of the past three years and there was no significant reduction in coverage from the prior year.

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP assumes the risk of loss up to the limits of the District's policy. PEP provides property and casualty coverage for its members.

PEP reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31, 2023 (the latest information available):

|                       |              |
|-----------------------|--------------|
| Cash and Investments  | \$43,996,442 |
| Actuarial Liabilities | (19,743,401) |

Based on discussion with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

|                             |          |
|-----------------------------|----------|
| <u>Contributions to PEP</u> |          |
| 2024                        | \$23,077 |

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP

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.

## Wood County District Board of Health

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

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### **Note 8 - Defined Benefit Pension Plans**

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

Plan Description - District employees, other than members of the board of health, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2023, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

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

**Wood County District Board of Health**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

**Note 8 - Defined Benefit Pension Plans (continued)**

| <b>Group A</b><br>Eligible to retire prior to<br>January 7, 2013 or five years<br>after January 7, 2013                                                | <b>Group B</b><br>20 years of service credit prior to<br>January 7, 2013 or eligible to retire<br>ten years after January 7, 2013                      | <b>Group C</b><br>Members not in other Groups<br>and members hired on or after<br>January 7, 2013                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>State and Local</b>                                                                                                                                 | <b>State and Local</b>                                                                                                                                 | <b>State and Local</b>                                                                                                                                 |
| <b>Age and Service Requirements:</b><br>Age 60 with 60 months of service credit<br>or Age 55 with 25 years of service credit                           | <b>Age and Service Requirements:</b><br>Age 60 with 60 months of service credit<br>or Age 55 with 25 years of service credit                           | <b>Age and Service Requirements:</b><br>Age 57 with 25 years of service credit<br>or Age 62 with 5 years of service credit                             |
| <b>Traditional Plan Formula:</b><br>2.2% of FAS multiplied by years of<br>service for the first 30 years and 2.5%<br>for service years in excess of 30 | <b>Traditional Plan Formula:</b><br>2.2% of FAS multiplied by years of<br>service for the first 30 years and 2.5%<br>for service years in excess of 30 | <b>Traditional Plan Formula:</b><br>2.2% of FAS multiplied by years of<br>service for the first 35 years and 2.5%<br>for service years in excess of 35 |
| <b>Combined Plan Formula:</b><br>1% of FAS multiplied by years of<br>service for the first 30 years and 1.25%<br>for service years in excess of 30     | <b>Combined Plan Formula:</b><br>1% of FAS multiplied by years of<br>service for the first 30 years and 1.25%<br>for service years in excess of 30     | <b>Combined Plan Formula:</b><br>1% of FAS multiplied by years of<br>service for the first 35 years and 1.25%<br>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><br>Age 48 with 25 years of service credit<br>or Age 52 with 15 years of service credit                            | <b>Age and Service Requirements:</b><br>Age 48 with 25 years of service credit<br>or Age 52 with 15 years of service credit                            | <b>Age and Service Requirements:</b><br>Age 52 with 25 years of service credit<br>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><br>Age 52 with 15 years of service credit                                                                         | <b>Age and Service Requirements:</b><br>Age 48 with 25 years of service credit<br>or Age 52 with 15 years of service credit                            | <b>Age and Service Requirements:</b><br>Age 48 with 25 years of service credit<br>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><br>2.5% of FAS multiplied by years of<br>service for the first 25 years and 2.1%<br>for service years in excess of 25 | <b>Traditional Plan Formula:</b><br>2.5% of FAS multiplied by years of<br>service for the first 25 years and 2.1%<br>for service years in excess of 25 | <b>Traditional Plan Formula:</b><br>2.5% of FAS multiplied by years of<br>service for the first 25 years and 2.1%<br>for service years in excess of 25 |

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

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

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

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

## Wood County District Board of Health

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

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### **Note 8 - Defined Benefit Pension Plans (continued)**

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

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

## Wood County District Board of Health

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

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### Note 8 - Defined Benefit Pension Plans (continued)

|                                                  | <u>State<br/>and Local</u> |
|--------------------------------------------------|----------------------------|
| <b>2024 Statutory Maximum Contribution Rates</b> |                            |
| Employer                                         | 14.0 %                     |
| Employee *                                       | 10.0 %                     |
| <b>2024 Actual Contribution Rates</b>            |                            |
| Employer:                                        |                            |
| Pension **                                       | 14.0 %                     |
| Post-employment Health Care Benefits **          | <u>0.0</u>                 |
| Total Employer                                   | <u>14.0 %</u>              |
| Employee                                         | <u>10.0 %</u>              |

\* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

\*\* These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2022 a portion of the health care rate is funded with reserves.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. For 2024, the District's contractually required contribution was \$724,171.

### ***Social Security***

Members of the Board of Health contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participant.

Employees contributed 6.2 percent of their gross salaries. The District contributed an amount equal to 6.2 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2024.

### Note 9 - 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.

## Wood County District Board of Health

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

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### **Note 9 - Postemployment Benefits (continued)**

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. The Ohio Revised Code permits, but does not require,

OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code. Retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

**Age 65 or older Retirees** Minimum of 20 years of qualifying service credit

**Age 60 to 64 Retirees** Based on the following age-and-service criteria:

**Group A** 30 years of total service with at least 20 years of qualified health care service credit;

**Group B** 31 years of total service credit with at least 20 years of qualified health care service credit;

**Group C** 32 years of total service cred with at least 20 years of qualified health care service credit.

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

**Group A** 30 years of qualified health care service credit;

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

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

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

## Wood County District Board of Health

### *Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

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#### **Note 9 - Postemployment Benefits (continued)**

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

| <b>Group A</b>                                                                                                                                                   | <b>Group B</b>                                                                                                                                                                                                | <b>Group C</b>                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Age and Service Requirements</b><br><b><i>December 1, 2014 or Prior</i></b><br>Any Age with 10 years of service credit                                        | <b>Age and Service Requirements</b><br><b><i>December 1, 2014 or Prior</i></b><br>Any Age with 10 years of service credit                                                                                     | <b>Age and Service Requirements</b><br><b><i>December 1, 2014 or Prior</i></b><br>Any Age with 10 years of service credit                                       |
| <b><i>January 1, 2015 through</i></b><br><b><i>December 31, 2021</i></b><br>Age 60 with 20 years of service credit or<br>Any Age with 30 years of service credit | <b><i>January 1, 2015 through</i></b><br><b><i>December 31, 2021</i></b><br>Age 52 with 31 years of service credit or<br>Age 60 with 20 years of service credit or<br>Any Age with 32 years of service credit | <b><i>January 1, 2015 through</i></b><br><b><i>December 31, 2021</i></b><br>Age 55 with 32 years of service credit or<br>Age 60 with 20 years of service credit |

See the Age and Service Retirement section of the OPERS ACFR for a description of Groups A, B and C.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

The base allowance is determined by OPERS and is currently \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance for both non-Medicare and Medicare retirees.

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

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

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

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the RMA over 15 years at a rate of 10 percent each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20 percent per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

## Wood County District Board of Health

### *Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

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#### **Note 9 - Postemployment Benefits (continued)**

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

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

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The District's contractually required contribution was \$0 for the year 2024.

#### **Note 10 - Debt**

The District's long-term loan activity for the year ended December 31, 2024, was as follows:

|                                | Outstanding<br>12/31/23 | Issued     | Retired         | Outstanding<br>12/31/24 | Due Within<br>One Year |
|--------------------------------|-------------------------|------------|-----------------|-------------------------|------------------------|
| <b>Governmental Activities</b> |                         |            |                 |                         |                        |
| Wood County - Boiler/HVAC      | <u>\$74,600</u>         | <u>\$0</u> | <u>\$24,100</u> | <u>\$50,500</u>         | <u>\$24,900</u>        |
| Total Governmental Activities  | <u>\$74,600</u>         | <u>\$0</u> | <u>\$24,100</u> | <u>\$50,500</u>         | <u>\$24,900</u>        |

In 2016 the District entered into an agreement with the Wood County Commissioners for the replacement of the boiler and HVAC system. The total amount financed by the Wood County Commissioners was \$268,438, to be paid back in biannual payments over a 10-year period. Principal and interest in the amount of \$26,338 in 2024 was paid by the District.

## Wood County District Board of Health

### *Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

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#### **Note 10 - Debt (continued)**

The following is a summary of the District's future annual debt service requirements for governmental activities:

| Year  | Principal | Interest |
|-------|-----------|----------|
| 2025  | \$24,900  | \$1,515  |
| 2026  | 25,600    | 768      |
| Total | \$50,500  | \$2,283  |

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

On March 19, 2024 the District entered into an agreement with SSOE for the purpose of architectural, engineering and interior design services for renovation of the District's existing building at an anticipated cost of \$138,230 with an anticipated completion date of July 31, 2025. This contract will be funded through grant funding and supplemented with unrestricted and unreserved fund balances.

On December 12, 2024 the District entered into an agreement with Midwest Contracting, Inc. for the purpose of renovating the District's existing building at an anticipated cost of \$1,455,050 with an anticipated completion date of July 31, 2025. This project will be funded through grant funding and supplemented with unrestricted and unreserved fund balances.

#### **Note 12 - Contingent Liabilities**

The District has been named by the defendant in litigation proceedings. Although management cannot presently determine the outcome of the litigation, they believe the resolution of these matters will not materially adversely affect the District's financial condition.

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

#### **Note 13 - Joint Ventures**

Public Health Services Council of Ohio, Defiance County, Ohio (PHSCO) is a Regional Council of Governments pursuant to Chapter 167 of the Ohio Revised Code. The Council was created with the adoption of By-Laws on August 7, 2017 and is comprised of a seven-member Board, appointed by the member counties. The purpose of PHSCO is to provide a mechanism for coordination of the powers and duties of the member Districts to better serve and benefit public health in each of PHSCO's counties. PHSCO includes Defiance, Fulton, Henry, Paulding, Putnam, Williams and Wood Counties.

As PHSCO is a new council of governments, the services provided, and the funding options are continually being evaluated and explored. In 2020 PHSCO entered contracts for strategic planning and accreditation coordination. PHSCO had previously received funding through an Ohio Department of Health grant to support startup of shared services approaches and will continue to pursue any possible grants.

## Wood County District Board of Health

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2024*

### Note 14 - Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the 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     | Federally Qualified<br>Health Center Fund | Other<br>Governmental<br>Funds | Total       |
|----------------------------|-------------|-------------------------------------------|--------------------------------|-------------|
| <b>Restricted for</b>      |             |                                           |                                |             |
| Community Health           | \$0         | \$2,873,778                               | \$0                            | \$2,873,778 |
| Environmental Health       | 0           | 0                                         | 7,963                          | 7,963       |
| Health Promotion           | 0           | 0                                         | 9,298                          | 9,298       |
| Children's Health          | 0           | 0                                         | 72,890                         | 72,890      |
| <i>Total Restricted</i>    | 0           | 2,873,778                                 | 90,151                         | 2,963,929   |
| <b>Unassigned</b>          | 3,963,474   | 0                                         | 0                              | 3,963,474   |
| <i>Total Fund Balances</i> | \$3,963,474 | \$2,873,778                               | \$90,151                       | \$6,927,403 |

### Note 15 - Change in Financing Reporting Framework or Accounting Changes

#### *Change in Accounting Principle*

For 2024, GASB Statement No. 100, Accounting Changes and Error Corrections, and GASB Statement No. 101, Compensated Absences, were effective. GASB 100 had no effect on beginning net position/fund balance as the District had no accounting changes or error corrections related to 2024. GASB 101 had no effect on beginning net position/fund balance as unpaid leave is not reflected as a liability under the District's cash basis of accounting.

### Note 16 - COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. During 2024, the District received COVID-19 funding. The Health District will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

**Wood County District Board of Health**  
*Schedule of Receipts and Expenditures of Federal Awards*  
*For the Year Ended December 31, 2024*

| Federal Grantor/<br>Pass Through Grantor<br>Program Title                                          | Pass Through<br>Entity<br>Number | Assistance<br>Listing<br>Number | Expenditures       | Receipts           |
|----------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| <b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>                                                       |                                  |                                 |                    |                    |
| <i>Passed through Ohio Department of Health</i>                                                    |                                  |                                 |                    |                    |
| WIC Special Supplemental Nutrition Program for Women, Infants, and Children                        | 08710011WA1724                   | 10.557                          | \$278,985          | \$365,900          |
| WIC Special Supplemental Nutrition Program for Women, Infants, and Children                        | 08710011WA1825                   | 10.557                          | 102,421            | 26,170             |
| Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children                  |                                  |                                 | <u>381,406</u>     | <u>392,070</u>     |
| <b>Total U.S. Department of Agriculture</b>                                                        |                                  |                                 | <b>\$381,406</b>   | <b>\$392,070</b>   |
| <b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>                                         |                                  |                                 |                    |                    |
| <i>Direct Assistance</i>                                                                           |                                  |                                 |                    |                    |
| Health Center Program Cluster:                                                                     |                                  |                                 |                    |                    |
| Health Center Program (Community Health Centers, Migrant Health Centers, Health                    |                                  |                                 |                    |                    |
| Care for the Homeless, and Public Housing Primary Care)                                            |                                  |                                 |                    |                    |
| Health Center Program                                                                              | H80CS26578                       | 93.224                          | 1,279,186          | 1,389,214          |
| Care for the Homeless, and Public Housing Primary Care)                                            |                                  |                                 |                    |                    |
| Grants for New and Expanded Services Under the Health Center Program                               | H8LCS51178C6                     | 93.527                          | 11,647             | 11,477             |
| Grants for New and Expanded Services Under the Health Center Program                               | H8GCS47854                       | 93.527                          | 4,764              | 20,103             |
| Total Grants for New and Expanded Services Under the Health Center Program                         |                                  |                                 | <u>16,411</u>      | <u>31,580</u>      |
| Total Health Center Program Cluster                                                                |                                  |                                 | <u>1,295,597</u>   | <u>1,420,794</u>   |
| <i>Passed through Ohio Department of Health</i>                                                    |                                  |                                 |                    |                    |
| Medical Reserve Corps Small Grant Program                                                          | 08710011MR0124                   | 93.008                          | 15,923             | 12,296             |
| Public Health Emergency Preparedness                                                               | 08710012PH1524                   | 93.069                          | 152,485            | 152,485            |
| Public Health Emergency Preparedness                                                               | 08710012PH0125                   | 93.069                          | 39,783             | 39,783             |
| Total Public Health Emergency Preparedness                                                         |                                  |                                 | <u>192,268</u>     | <u>192,268</u>     |
| Family Planning Services                                                                           | 08710011RH1324                   | 93.217                          | 21,795             | 21,795             |
| Family Planning Services                                                                           | 08710011RH1425                   | 93.217                          | 16,646             | 16,646             |
| Total Family Planning Services                                                                     |                                  |                                 | <u>38,441</u>      | <u>38,441</u>      |
| Immunization Cooperative Agreements                                                                | 08710012GV0624                   | 93.268                          | 27,577             | 27,577             |
| Immunization Cooperative Agreements                                                                | 08710012GV0725                   | 93.268                          | 5,361              | 10,130             |
| Total Immunization Cooperative Agreements                                                          |                                  |                                 | <u>32,938</u>      | <u>37,707</u>      |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)                                 | 08710012EO0323                   | 93.323                          | 1,738,825          | 1,555,109          |
| Public Health Emergency Response: Cooperative Agreement for Emergency Response:                    |                                  |                                 |                    |                    |
| Public Health Crisis Response                                                                      | 08710012WF0122                   | 93.354                          | -                  | 20,783             |
| Public Health Emergency Response: Cooperative Agreement for Emergency Response:                    |                                  |                                 |                    |                    |
| Public Health Crisis Response                                                                      | 08710012WF0223                   | 93.354                          | 5,000              | 5,000              |
| Total Public Health Emergency Response: Cooperative Agreement for Emergency Response:              |                                  |                                 |                    |                    |
| Public Health Crisis Response                                                                      |                                  |                                 | 5,000              | 25,783             |
| National and State Tobacco Control Program                                                         | 08710014TU0325                   | 93.387                          | 4,867              | 4,867              |
| Activities to Support State, Tribal, Local and Territorial Health Department Response to           |                                  |                                 |                    |                    |
| Public Health or Healthcare Crises                                                                 | 08710012WF0223                   | 93.391                          | 5,000              | 5,000              |
| State Physical Activity and Nutrition Grant                                                        | NU58DP006505                     | 93.439                          | 10,000             | 10,000             |
| Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health | 08710012WF0223                   | 93.967                          | 214,636            | 215,038            |
| Preventive Health and Health Service Block Grant                                                   | 08710014CC0125                   | 93.991                          | 2,221              | 1,175              |
| Maternal and Child Health Services Block Grant to the States                                       | 08710011RH1223                   | 93.994                          | 1,956              | 1,956              |
| <b>Total U.S. Department of Health and Human Services</b>                                          |                                  |                                 | <b>\$3,557,672</b> | <b>\$3,520,434</b> |
| <b>Total Federal Awards</b>                                                                        |                                  |                                 | <b>\$3,939,078</b> | <b>\$3,912,504</b> |

The notes to the schedule of receipts and expenditures of federal awards are an integral part of this schedule

**Wood County District Board of Health**  
*Notes to the Schedule of Receipts and Expenditures of Federal Awards*  
*For the Year Ended December 31, 2024*

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**Note A - Basis of Presentation**

The accompanying Schedule of Federal Awards Receipts and Expenditures (the Schedule) includes the federal award activity of the Wood County District Board of Health (the District) under programs of the federal government for the year ended December 31, 2024. The information in the Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

**Note B - Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**Note C - Matching Requirements**

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



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

Wood County District Board of Health  
Wood County  
1840 East Gypsy Lane Road  
Bowling Green, Ohio 43402

To the Board of Health:

We have audited, in accordance with 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 Wood County District Board of Health, Wood County, (the District) as of and for the year ended December 31, 2024 and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated June 13, 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 purposes 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 "Perry & Associates CPAs A.C." in a cursive script.

**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

June 13, 2025



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Wood County District Board of Health  
Wood County  
1840 East Gypsy Lane Road  
Bowling Green, Ohio 43402

To the Board of Health:

**Report on Compliance for the Major Federal Program**

***Opinion on the Major Federal Program***

We have audited **Wood County District Board of Health's, Wood County**, (the District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended December 31, 2024. The Wood County District Board of Health's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying schedule of audit findings.

In our opinion, the Wood County District Board of Health complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2024.

***Basis for Opinion on the Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

The District's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

June 13, 2025

**WOOD COUNTY DISTRICT BOARD OF HEALTH  
WOOD COUNTY**

**Schedule of Audit Findings  
2 CFR § 200.515  
For the Year Ended December 31, 2024**

**1. SUMMARY OF AUDIT RESULTS**

|                     |                                                                                                                       |                                                                                 |
|---------------------|-----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| <b>(d)(1)(i)</b>    | <b>Type of Financial Statement Opinion</b>                                                                            | Unmodified                                                                      |
| <b>(d)(1)(ii)</b>   | <b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>      | No                                                                              |
| <b>(d)(1)(ii)</b>   | <b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b> | No                                                                              |
| <b>(d)(1)(iii)</b>  | <b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>                        | No                                                                              |
| <b>(d)(1)(iv)</b>   | <b>Were there any material weaknesses in internal control reported for major federal programs?</b>                    | No                                                                              |
| <b>(d)(1)(iv)</b>   | <b>Were there any significant deficiencies in internal control reported for major federal programs?</b>               | No                                                                              |
| <b>(d)(1)(v)</b>    | <b>Type of Major Programs' Compliance Opinion</b>                                                                     | Unmodified                                                                      |
| <b>(d)(1)(vi)</b>   | <b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>                                                    | No                                                                              |
| <b>(d)(1)(vii)</b>  | <b>Major Programs (list):</b>                                                                                         | Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), ALN #93.323 |
| <b>(d)(1)(viii)</b> | <b>Dollar Threshold: Type A\B Programs</b>                                                                            | Type A: > \$ 750,000<br>Type B: all others                                      |
| <b>(d)(1)(ix)</b>   | <b>Low Risk Auditee, under 2 CFR § 200.520?</b>                                                                       | No                                                                              |

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

None

**3. FINDINGS FOR FEDERAL AWARDS**

None

# OHIO AUDITOR OF STATE KEITH FABER



**WOOD COUNTY DISTRICT BOARD OF HEALTH**

**WOOD 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 9/18/2025**

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

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