

**Noble County Health Department**  
*Noble County*  
*Combined Statement of Receipts, Disbursements*  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2024*

	General	Special Revenue	Combined Total
<b>Cash Receipts</b>			
Charges for Services	19,061	560,614	579,675
Fines, Licenses and Permits	7,033	61,322	68,355
Intergovernmental:			
Apportionments	728,829	0	728,829
Grants	0	1,152,259	1,152,259
Other	7,939	0	7,939
Non-Governmental Grants	10,604	0	10,604
Miscellaneous	17,019	1,801	18,819
<i>Total Cash Receipts</i>	<u>790,485</u>	<u>1,775,996</u>	<u>2,566,481</u>
<b>Cash Disbursements</b>			
Current:			
Health:			
Salaries	304,127	1,237,277	1,541,404
Fringe	87,353	330,436	417,789
Contract	58,862	56,517	115,379
Travel	3,200	36,523	39,723
Utilities/ Building Expenses	31,680	19,353	51,033
Supplies	17,030	231,144	248,174
Equipment/ Capital	649,398	32,118	681,516
Other Expenses	79,790	32,530	112,320
<i>Total Cash Disbursements</i>	<u>1,231,441</u>	<u>1,975,897</u>	<u>3,207,338</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(440,956)</u>	<u>(199,901)</u>	<u>(640,857)</u>
<b>Other Financing Receipts (Disbursements)</b>			
Advances In	19,000	110,000	129,000
Advances Out	(110,000)	(19,000)	(129,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(91,000)</u>	<u>91,000</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	(531,956)	(108,901)	(640,857)
<i>Fund Cash Balances, January 1</i>	<u>1,396,611</u>	<u>507,767</u>	<u>1,904,378</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$864,655</u></u>	<u><u>\$398,866</u></u>	<u><u>\$1,263,521</u></u>

*See accompanying notes to the financial statements*

**Noble County Health Department**  
*Noble County*  
*Combined Statement of Additions, Deductions*  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Fiduciary Fund Types*  
*For the Year Ended December 31, 2024*

	Fiduciary Fund Types	
	Custodial	Combined Total
<b>Additions</b>		
Amounts Held for Employees	\$ 249,756	\$ 249,756
<i>Total Additions</i>	<u>249,756</u>	<u>249,756</u>
<b>Deductions</b>		
Distributions on Behalf of Employees	246,681	246,681
Other Distributions	0	0
<i>Total Deductions</i>	<u>246,681</u>	<u>246,681</u>
<i>Net Change in Fund Balances</i>	3,076	3,076
<i>Fund Cash Balances, January 1</i>	<u>4,169</u>	<u>4,169</u>
<i>Fund Cash Balances, December 31</i>	<u>\$7,244</u>	<u>\$7,244</u>

*See accompanying notes to the financial statements*

**Noble County Health Department**  
*Noble County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**Note 1 – Reporting Entity**

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

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

The Health Department participates in the Public Entities Pool of Ohio (PEP) public entity risk pool. Note 7 to the financial statements provides additional information for this entity.

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

***Basis of Presentation***

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

***Fund Accounting***

The Health Department 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 Health Department are presented below:

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

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

***Fiduciary Funds*** - Fiduciary funds include pension and other employee benefit trust funds, private purpose trust funds, investment trust funds, and custodial funds. Trust funds account for assets held under a trust agreement meeting certain criteria.

Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The Health Department’s custodial fund accounts for employee deductions and the employer share for health care, dental, vision and life insurance premiums.

For regulatory purposes, certain own source revenues are permitted to flow through clearing funds presented as custodial funds. The amounts distributed to the other funds of the entity are identified on the Combined Statement of Additions, Deductions, and Changes in Fund Balances (regulatory cash basis) All

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Fiduciary Fund Types. Also, for regulatory purposes, certain deposits and clearing funds are permitted to be presented as custodial funds.

***Basis of Accounting***

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

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

***Budgetary Process***

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

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

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

***Encumbrances*** The Ohio Revised Code requires the Health Department to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2024 budgetary activity appears in Note 3.

***Capital Assets***

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

***Accumulated Leave***

Health Department 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. The financial statements do not include a liability for unpaid leave.

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***Leases and SBITAs***

The Health Department has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to financial systems and various other software. Subscription disbursements are recognized when they are paid.

***Fund Balance***

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

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

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

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

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

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

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 12.

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*For the Year Ended December 31, 2024*

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2024, follows:

2024 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts*	Variance
General	\$764,500	\$809,485	\$44,985
Special Revenue	1,754,186	1,885,996	131,810
Total	\$2,518,686	\$2,695,481	\$176,795

\* Includes advances-in in the amount of \$19,000 and \$110,000 for the General fund and Special Revenue fund type, respectively. Advances-in were not included as Budgeted Receipts per the Health Department

2024 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures**	Variance
General	\$1,406,363	\$1,341,441	\$64,922
Special Revenue	2,128,257	1,994,897	133,360
Total	\$3,534,619	\$3,336,338	\$198,282

\*\* Includes advances-out in the amount of \$110,000 and \$19,000 for the General Fund and Special Revenue fund type, respectively. Advances-out were not included in the Appropriation Authority per the Health Department.

**Note 4 – Deposits and Investments**

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

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**Note 5 – Intergovernmental Funding and Property Taxes**

***Intergovernmental Funding***

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

**Note 6 – Interfund Balances**

Outstanding advances at December 31, 2024, consisted of \$164,300 advanced to Special Revenue funds to provide working capital for operations or projects.

**Note 7 – Risk Management**

The Health Department is exposed to various risks of property and casualty losses and injuries to employees.

The Health Department insures against injuries to employees through the Ohio Bureau of Worker’s Compensation.

***Risk Pool Membership***

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

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

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

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

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**Note 8 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

The Health Department’s 37 employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan’s benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Health Department contributed an amount equaling 14 percent of participants’ gross salaries. The Health Department has paid all contributions required through December 31, 2024.

***Social Security***

The Health Department’s five board of Health members contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

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

**Note 9 – Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2024, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2024, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

**Note 10 – Construction and Contractual Commitments**

The Health Department accepted a construction project bid during the calendar year 2024. The project began in March of 2024 and was completed in October of 2024. The project retainage amount of \$10,485 is still outstanding as of December 31, 2024.

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**Note 11 – Contingent Liabilities**

The Health Department is not aware of any pending litigation against the department.

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

**Note 12 – Fund Balances**

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

Fund Balances	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Nonspendable:						
Unclaimed Monies						\$0
Corpus						0
Outstanding Encumbrances						0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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