

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, 2025

	General	Special Revenue	Combined Total
Cash Receipts			
Charges for Services	19,506	879,432	898,938
Fines, Licenses and Permits	3,731	47,060	50,791
Intergovernmental:			
Apportionments	947,045	0	947,045
Grants		1,022,208	1,022,208
Other	8,895	0	8,895
Non-Governmental Grants	11,847	0	11,847
Miscellaneous	34,345	28,929	63,274
<i>Total Cash Receipts</i>	<u>1,025,369</u>	<u>1,977,629</u>	<u>3,002,998</u>
Cash Disbursements			
Current:			
Health:			
Salaries	386,193	1,243,695	1,629,888
Fringe	105,145	306,454	411,598
Contract	78,937	54,185	133,121
Travel	4,657	35,671	40,328
Utilities/ Building Expenses	28,639	19,276	47,915
Supplies	11,168	179,609	190,776
Equipment/ Capital	11,867	8,957	20,824
Other Expenses	57,891	64,484	122,375
			0
Intergovernmental			0
Capital Outlay			0
Debt Service:			
Principal Retirement			0
Interest and Fiscal Charges			0
<i>Total Cash Disbursements</i>	<u>684,497</u>	<u>1,912,329</u>	<u>2,596,826</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>340,872</u>	<u>65,301</u>	<u>406,172</u>
Other Financing Receipts (Disbursements)			
Sale of Capital Assets			0
Proceeds of Debt			0
Transfers In			0
Transfers Out			0
Advances In	164,300	114,500	278,800
Advances Out	(114,500)	(164,300)	(278,800)
Other Financing Sources			0
Other Financing Uses			0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>49,800</u>	<u>(49,800)</u>	<u>0</u>
Special Item			0
Extraordinary Item			0
<i>Net Change in Fund Cash Balances</i>	<u>390,672</u>	<u>15,501</u>	<u>406,172</u>
<i>Fund Cash Balances, January 1</i>	<u>864,655</u>	<u>398,866</u>	<u>1,263,521</u>
<i>Fund Cash Balances, December 31</i>	<u>\$1,255,326</u>	<u>\$414,367</u>	<u>\$1,669,693</u>

See accompanying notes to the basic 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, 2025

	Fiduciary Fund Types	
	Custodial	Combined Total
Additions		
Amounts Held for Employees	\$ 219,172	\$ 219,172
<i>Total Additions</i>	<u>219,172</u>	<u>219,172</u>
Deductions		
Distributions on Behalf of Employees	222,248	222,248
Other Distributions	<u>0</u>	<u>0</u>
<i>Total Deductions</i>	<u>222,248</u>	<u>222,248</u>
<i>Net Change in Fund Balances</i>	(3,076)	(3,076)
<i>Fund Cash Balances, January 1</i>	<u>7,244</u>	<u>7,244</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$4,168</u></u>	<u><u>\$4,168</u></u>

See accompanying notes to the financial statements

Noble County Health Department
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Notes to the Financial Statements
For the Year Ended December 31, 2025

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. The Health Department had the following significant Special Revenue Funds:

Central Intake and Referral (CIR) Fund This is a service program that functions as a coordinated, single point of entry to access services that promote family centered programs for expectant parents, newborns, infants, toddlers and children with developmental delays and/or disabilities and their families.

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.

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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 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 carried over and need not be reappropriated. Encumbrances outstanding at year end are canceled and reappropriated in the subsequent year.

A summary of 2025 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

The 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 11.

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Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2025, follows:

2025 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$776,500	\$1,025,369	\$248,869
Special Revenue	2,039,995	1,977,629	(62,366)
Total	<u>\$2,816,495</u>	<u>\$3,002,998</u>	<u>\$186,503</u>

2025 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$776,000	\$684,497	\$91,503
Special Revenue	2,192,319	1,912,329	279,990
Total	<u>\$2,968,319</u>	<u>\$2,596,826</u>	<u>\$371,493</u>

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.

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 Advances

Advances

2025 advances represent interfund loans resulting from the time lag between the dates reimbursable/grant expenditures occur and the date the reimbursement/grant is received.

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Outstanding advances at December 31, 2025, consisted of \$114,500 advanced to Special Revenue funds from the General Revenue fund 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

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The Health Department 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, 2025.

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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, 2025.

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 2025, 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 2025, 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 – 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.

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Note 11 – 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
Total	\$0	\$0	\$0	\$0	\$0	\$0

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 include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.