

**MORROW COUNTY DISTRICT
BOARD OF HEALTH
MORROW COUNTY, OHIO**

Cash Basis Financial Statements

**For the Year Ended
December 31, 2023**

**MORROW COUNTY DISTRICT BOARD OF HEALTH
MORROW COUNTY, OHIO**

**CASH BASIS FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

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Accountant's Compilation Report

To the Morrow County District Board of Health
Mt. Gilead, Ohio

Management is responsible for the accompanying basic financial statements for the Morrow County District Board of Health, which comprise the statements listed in the table of contents as of December 31, 2023 and the related notes to the financial statements in accordance with the cash basis of accounting permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), and for determining that the regulatory cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on the financial statements.

We draw attention to Note 1.B of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the cash basis of accounting permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America.

Julian & Grube, Inc.

Westerville, Ohio
February 21, 2024

