**General Health District**

**AOS Regulatory Basis Footnote Shell**

**Revised December 2023**

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| **Note: This shell is a guide for preparing your annual footnotes to the financial statements when filed on the AOS Regulatory Basis. These footnotes are not all inclusive and might include disclosures not applicable to your particular District. Modify, delete, or add additional disclosures as necessary. As an example: If your entity has joint ventures, related organizations, or jointly governed organizations, pull in the appropriate footnotes from the AOS Regulatory Basis Generic Special Purpose Government Notes Shell.****Items highlighted in yellow are provided for guidance purposes only and should be deleted prior to submission.****See GASB Codification 2300 – Notes to the Financial Statements. As explained in paragraph .102, the notes to the financial statements should communicate information essential for fair presentation of the basic financial statements that is not displayed on the face of the financial statements. As such, the notes form an integral part of the basic financial statements. Notes should focus on the primary government—specifically, its governmental activities, business-type activities, major funds, and nonmajor funds in the aggregate. Information about the government's discretely presented component units should be presented as discussed in paragraph .105.****Items highlighted in green are items that are generic, and should be reviewed for entity specific information and modified to report specifics for your district.****In this sample 20CY means current year and 20PY means prior year and would be replaced with the four digit current year (for example 2023) or four digit prior year (for example 2022).** |

***Aqua Highlights are 2023 updates.***

* ***Where these highlights are included within yellow highlighted areas, this information is for reference only and should be deleted prior to submission.***
* ***Where these highlights are included within green highlighted areas, this information should be reviewed and modified to report specifics for your entity.***
* ***Where these highlights are not within another color, you will need to review to determine if this applies to your specific entity, and modify or delete.***
* ***Updates have been made related to GASB 96, Subscription-Based Information Technology Arrangements, please see AOS Bulletin 2023-005 for additional information.***  [Bulletin\_2023-005.pdf (ohioauditor.gov)](https://ohioauditor.gov/publications/bulletins/2023/Bulletin_2023-005.pdf)
* ***Although uncommon for smaller governments, GASB 94, Public-Private and Public-Public Partnerships (PPP) and Availability Payment Arrangements (APA) disclosures can be added with leases and SBITAs and with debt, if applicable***
* ***Please note, Note 16 related to COVID-19 has been updated.***
* ***If*** ***you are a participant in the OneOhio or Monsanto Legal Settlements, see the generic special purpose government notes for sample disclosure.***

**Note 1 – Reporting Entity**

*(Modify as needed.)*

The constitution and laws of the State of Ohio establish the rights and privileges of the [Entity Name], [County Name] County, (the District) as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. *[Note: The composition of the Board could vary if the District was the union of a city and another general health district, created under 3709.07. If so, you should modify this footnote accordingly.]* The District’s services include communicable disease investigations, immunization clinics, inspections, and public health nursing services, and the District issues health-related licenses and permits. *[Amend as necessary.]*

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

***Should your District participate in jointly governed organizations, joint ventures and/or public entity risk pools or is associated with related organizations, you should identify the specific types of organizations. A description of the organizations should be included later in the notes. The Generic Special Purpose Government Notes shell Note 1 can be used as an example for wording. See Also Notes 14, 15, 16 and 17 for assistance with the descriptions of the organizations. You can cut and paste into this example.***

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

***Basis of Presentation***

*(Delete all unnecessary / inapplicable fund types)*

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

***Fund Accounting***

*[Review GASB Codification 1300, Fund Accounting, paragraphs .104-.116 for guidance.]*

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

*[Delete all unnecessary / inapplicable fund types.]*

***Should your District establish a proprietary or fiduciary fund, including custodial funds, you should insert the appropriate fund type descriptions and make any other necessary footnote and financial statement modifications. The Generic Special Purpose Government Note shell is an example that can be used and you can cut and paste into this example.***

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

***Special Revenue Funds*** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The District had the following significant Special Revenue Funds: *[Include a one or two sentence description of any special revenue fund constituting at least 20 percent of combined special revenue disbursements or deemed significant by the District.]*

***Women, Infants, and Children (WIC) Fund***  This is a Federal grant fund that accounts for the Special Supplemental Nutrition Program.

***Public Home Nursing Services (PHNF) Fund*** This fund receives fees for providing home nursing services to elderly and homebound persons.

***Passport Fund*** This fund receives State and Federal grant money to provide home health care for Medicaid eligible persons through referrals from the Area Agency on Aging.

***Capital Project Funds*** These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The District had the following significant capital project funds: *[Include a one or two sentence description of any capital project funds constituting at least 20 percent of combined capital project disbursements or deemed significant by the District.]*

***Permanent Funds*** These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The District had the following significant permanent fund: *[Include a one or two sentence description of any permanent funds constituting at least 20% of combined permanent fund disbursements or other funds deemed significant by the District.]*

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary 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 District to budget each fund annually (except certain custodial funds). *[Delete the preceding parenthetical reference if there are no unbudgeted custodial funds].*

***Appropriations*** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control *[Modify to reflect the legal level of control as approved by the District.]*, and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end. *[Delete the word “unencumbered”, if there were no encumbrances outstanding at year end.]*

***Estimated Resources*** Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. *[Delete "unencumbered" in the preceding sentence if the District had no encumbrances at year end.]* The County Budget Commission must approve estimated resources.

***Encumbrances*** The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. *[Replace the preceding sentence with the following only if encumbrances are canceled at year end.]* Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. *[Include, or modify the following sentences as necessary.].* The District did not use the encumbrance method of accounting. ***[or]*** The District did not encumber all commitments required by Ohio law. *[If your auditors propose material adjustments to your budgetary disclosures during the audit, they may request you revise this note to include the following sentence.]*  Management has included audit adjustments in the accompanying budgetary presentations for material items that should have been encumbered.

A summary of 20CY budgetary activity appears in Note 4. *[Modify footnote reference if after completion the footnote number changes.]*

***Capital Assets***

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets. [*Delete this footnote if the Entity does not own any P,P,&E.*]

***Accumulated Leave***

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave. *[Delete this note if no employees are entitled to these benefits.]*

***Leases and SBITAs***

The District is the lessor/lessee in various leases (as defined by GASB 87) related to buildings, vehicles, and other equipment under noncancelable leases. Lease revenue/disbursements are recognized when they are received/paid. *(Edit as needed. This note can be deleted if the District has no GASB 87 leases)*

The District 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. (Edit as needed. This paragraph can be deleted along with the reference to SBITAs in the note heading, if the District has no GASB 96 SBITAs.)

The following is instructional. If the District has any PPPs or APAs under GASB 94, add explanation. See sample language in the generic special purpose government notes.

***Fund Balance***

*[Although regulatory filers follow a simplified approach, review GASB 54, Fund Balance Disclosures, paragraphs 5-23 and GASB Codification 1800, Classification and Terminology, paragraph .183, for guidance.]*

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

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

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

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

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

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

The District applies restricted resources first when 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 14.  (update note number as needed)

**Note 3 – Compliance**

*Disclose any material budgetary violations here. The description should* ***list the individual funds affected*** *(i.e., not “the special revenue funds were in violation,” unless all the special revenue funds violated a requirement). The disclosures here should be brief. For example:*

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the ABC fund by $XXX for the year ended December 31, 20CY. Also contrary to Ohio law, at December 31, 20CY, the XYZ fund had a cash deficit balance of $XXX.

**Note 4 – Budgetary Activity**

***[Note:*** *Replace “Fiduciary” in the table below with “Trust” if private purpose trust funds are the only budgeted fiduciary funds. Custodial funds generally do not require budgeting.]*

Budgetary activity for the year ending December 31, 20CY, follows:





*[Note: The above is an embedded Excel Spreadsheet. Double-click to edit. Do not enter $ signs.]*

*[Insert the following in the above tables:*

* *Budgetary Receipts from the Certificate of Estimated Revenues (Total Available Resources less Unencumbered Fund Balance).*
* *Actual Receipts from the Financial Statements*
* *Appropriation Authority from the approved Appropriation Resolution and any amendments made during the period plus Prior Year Carryover Encumbrances.*
* *Budgetary Expenditures from the Financial Statements plus Outstanding Encumbrances at Year End.]*

**Note 5 – Deposits and Investments**

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

**Note 6 – Intergovernmental Funding and Property Taxes**

***Intergovernmental Funding***

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

***Property Taxes*** *[The following applies only when your District has a tax levy. If your District does not have a tax levy delete the following portion of the footnote:]*

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

Public utilities are also taxed on personal and real property located within the taxing district. *(delete this sentence if none)*

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

**Note 7 – Interfund Balances**

Disclose any material outstanding advance not repaid by the end of the year.

Outstanding advances at December 31, 20CY, consisted of $XXX,XXX advanced to XYZ funds to provide working capital for operations or projects. (Modify as needed.)

**Note 8 – Risk Management**

*[Note: Use only the paragraphs that apply. Some of the descriptions below are mutually exclusive, so you must make appropriate modification.] [If your District belongs to Ohio Plan Healthcare Consortium, Inc. (OPHC), Ohio Plan Risk Management, Inc. (OPRM), or Public Entities Pool (PEP) see* [*http://www.ohioauditor.gov/references/shells/footnotes.html*](http://www.ohioauditor.gov/references/shells/footnotes.html) *for applicable risk management footnote. Replace the applicable parts of the footnote below with the specialized footnote.]*

*[If the footnote at the link above is not for the fiscal year you are reporting, please obtain the necessary information from these risk management agencies, as applicable. If the footnote information is not available for your fiscal year from these agencies, use the most recent information available and add a note in your footnote referencing the time period of the information reported and indicate it is the most recent information available at the time the footnotes were prepared.]*

***Workers’ Compensation***

*The specialized footnote can be inserted here.*

*OR, if not included in a risk pool or group rating for WC, use the paragraph below:*

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. *(If material; can be deleted if immaterial.)*

***Commercial Insurance***

The District has obtained commercial insurance for the following risks:

* Comprehensive property and general liability;
* Vehicles; and
* Errors and omissions.

The District is uninsured for the following risks:

* Comprehensive property and general liability;
* Vehicles; and
* Errors and omissions.

*[Insert the following sentence if uninsured losses were material.]* During 20CY, the District paid $XXX for losses that exceeded insurance coverage.

*[Also disclose any significant changes in coverage from the prior year.*]

***Risk Pool Membership***

The District is a member of the XYZ Joint Self-Insurance Pool (the Pool). The Pool assumes the risk of loss up to the limits of the [Name of subdivision’s] policy. The Pool may make supplemental assessments if the experience of the overall pool is unfavorable. *[Modify the preceding sentence as needed.]* The Pool covers the following risks:

* General liability and casualty;
* Public official’s liability; and
* Vehicle.

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



***Should your District participate in self-insurance, see the Generic Special Purpose Government Notes shell, Note 8, Risk Management, for a sample. You can cut and paste into this example.***

**Note 9 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System*** *[Delete this note if no employees are entitled to these benefits.]*

The/Several *[Modify reference to number of employees participating in OPERS.]* Districtemployees 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.

*(Note: You must modify the contribution rates as applicable. See chart below. The chart is only for reference and can be deleted.)* The Ohio Revised Code also prescribes contribution rates. OPERS members contributed XX percent of their gross salaries, and the District contributed an amount equaling XX percent of participants’ gross salaries. The District has paid all contributions required through December 31, 20CY.

*[Modify to meet your District’s situation. In general, all District employees participate in OPERS. Employees exempt from OPERS in accordance with Ohio Revised Code 145.01(B) or Ohio Administrate Code Section 145-1-26 may be subject to Social Security Tax. Only include retirement systems applicable to your District.]*

|  |  |  |  |
| --- | --- | --- | --- |
|  *Retirement Rates* | *Year* | *Member Rate* | *Employer Rate* |
| *OPERS – Local* | *2012–2023* | *10%* | *14%* |

***Social Security*** *[Delete this note if no employees are entitled to these benefits.]*

The/Several *[Modify reference to number of employees participating in Social Security.]* Districtemployees 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 District contributed an amount equal to 6.2 percent of participants’ gross salaries. The District has paid all contributions required through December 31, 20CY.

**Note 10 – Postemployment Benefits**

***Modify for your District***

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves. *(Edit to include only your reporting period.* *This paragraph replaces prior note.)*

**Note 11 – Construction and Contractual Commitments**

*Identify any potentially significant outstanding construction or other contractual commitments.*

**Note 12 – Contingent Liabilities**

 *[Modify as needed. Review GASB Codification 1500, Reporting Liabilities, paragraph .125 for guidance. Briefly describe potentially material suits. Include the range of potential loss. However, avoid naming plaintiffs. Allow your legal counsel to review your draft language before finalizing footnotes.]*

*Example* The District is defendant in several lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the District’s financial condition.

*[Include the following paragraph only if grants were received.]* Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor, *[If significant federal grants were received continue this sentence with the following.]* 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 13 – Related Party Transactions**

*[See GASB Codification Section 2250 Starting at Paragraph .102.]*

*(Related party transactions are transactions that an informed observer might reasonably believe reflects considerations other than economic self interest based upon the relationship that exists between the parties to the transactions. The term is often used in contrast to an arm’s length transaction. The notes should disclose the terms of material related party transactions. See GASB 56 for further guidance.)*

*Example:* A District Trustee is part owner of a company from which the District acquired *[describe acquisition briefly]* during the year. The District paid $XXX for this acquisition. The District also uses storage space a Trustee donated.

*[Significant\* related party transactions must be disclosed. They may be indicative of ethics or other violations, but that is not the purpose of disclosing related party transactions. Related party transactions require disclosure because the reported amount of a transaction not conducted at arms-length may not be indicative of its true value, and may mislead readers about the District’s ongoing ability to obtain or provide these goods or services if it must repay (or receive) fair value for them in future years.*

*\* A transaction may be “significant” when the dollar amount is immaterial, if it does not represent the fair value of the transaction. For example, a government may rent a facility to a related party for $1 per year.]*

**Note 14 – Fund Balances**

Included in fund balance are amounts the District 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:

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.

**Note 15 – Subsequent Events**

*[A Subsequent Event is an event or transaction that affects the financial statements that is subsequent to the date of the financial statements (i.e. Year End December 31, 20CY) but before financial statements are issued. See GASB Codification 2250 starting at paragraph .109.]*

*[Describe material debt issuances, uninsured losses, new tax levies, material federal or state grant awards or other material revenues or expenditures incurred subsequent to the financial statement date.]*

**Note 16 – COVID-19**

*These disclosures are optional and should be removed when substantially all COVID-19 funding has been spent. As described below, this note can also help explain any unique COVID situations.*

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 ended in April 2023.  During 2023, the District received COVID-19 funding.  (Edit or delete as needed.)  The District will continue to spend available COVID-19 funding consistent with the applicable program guidelines (Specific material impacts from the pandemic may be addressed such as decreases in revenues, personnel impacts, and the District’s specific responses to mitigating the negative impacts of the pandemic as well as awards of federal and state COVID relief programs may be addressed at the discretion of the fiscal officer. This note can be removed when substantially all COVID-19 funding has been spent.)

This paragraph is instructional. The following disclosures may help explain some of the unique COVID situations and can be used as appropriate. Also, the paragraph about investment volatility can be removed.

*(If the entity has used intergovernmental expenditure/expense as appropriate, the following paragraph is optional at the discretion of the fiscal officer)* The 2023 activity includes, $XXX,XXX which was sub-granted to other governments and organization  *(update as needed)*, $XXX,XXX which was returned to the granting agency, and $XXX,XXX which was spent on-behalf of other governments.  These amounts are reflected as intergovernmental *(update as needed)* expenditures in the applicable Special Revenue Fund (update/modify as needed) on the accompanying financial statements. *(If the District recorded amounts returned to the granting agency as a reduction of intergovernmental revenue, include the following sentence):*  The amounts returned to the granting agency are reflected as a reduction of intergovernmental revenue *(update as needed)* in the applicable Special Revenue Fund *(update as needed). (Delete paragraph if no sub-grants were made, no monies were returned to the granting agency, and no on-behalf payments were made.)*

(If the entity used the billing method to charge prior year expenditures to an applicable COVID fund, the following disclosure should be made.) During 2023, the District charged prior year expenditures to the XXX Fund (identify specific COVID Fund).  The XXX Fund (identify the fund that made the original expenditure) billed the XXX Fund (identify specific COVID fund) for these costs.  The XXX Fund (identify the fund that made the original expenditure) is reflecting this receipt of $XXX,XXX as a XXXXX Revenue (identify revenue classification) in the accompanying financial statements.

*If the entity has recorded assets purchased by another government, including donated PPE on their day-to-day books consistent with AOS bulletin 2000-008, the following paragraph is optional at the discretion of the fiscal officer:* During 2023, the District received $XXX,XXX as an on-behalf of grant from another government.  These amounts are recorded in the applicable Special Revenue Fund *(update as needed and delete if none).* (*See AOS bulletins 2000-008 & 2021-004, as well as the information and, specifically the FAQs, available on AOS COVID website at* [*COVID-19 Assistance (ohioauditor.gov)*](https://ohioauditor.gov/resources/covid19_assistance.html).)  *Note:  This disclosure relates to assets purchased by another government and may include items such as donated PPE.*

*Customizing the above disclosures of COVID-19 federal funding by program (American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Fund, and other similar COVID-19 related programs) is at the discretion of management.*