



**bhm cpa group, inc.**  
CERTIFIED PUBLIC ACCOUNTANTS

---

VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY

SINGLE AUDIT / REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

---

One East Campus View Blvd. Suite 300 • Columbus, OH 43235 • (614) 430-0590 • FAX (614) 448-4519  
PO Box 875 • 129 Pinckney Street • Circleville, OH 43113 • (740) 474-5210 • FAX (740) 474-7319  
PO Box 687 • 528 S. West Street • Piketon, OH 45661 • (740) 289-4131 • FAX (740) 289-3639

[www.bhmcpgroup.com](http://www.bhmcpgroup.com)



OHIO AUDITOR OF STATE  
KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
IPAReport@ohioauditor.gov  
(800) 282-0370

Board of Commissioners  
Vinton County District Board of Health  
31927 State Route 93  
McArthur, OH 45651

We have reviewed the *Independent Auditor's Report* of the Vinton County District Board of Health, Vinton County, prepared by BHM CPA Group, Inc., for the audit period January 1, 2019 through December 31, 2020. 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. The Vinton County District Board of Health is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads 'Keith Faber'.

Keith Faber  
Auditor of State  
Columbus, Ohio

September 21, 2021

**This page intentionally left blank.**

Vinton County District Board of Health  
Vinton County  
Table of Contents

<u>TITLE</u>	<u>PAGE</u>
Independent Auditor’s Report.....	1
Combined Statement of Receipts, Disbursements, and Changes In Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types For the Year Ended December 31, 2020.....	4
Notes to the Financial Statements For the Year Ended December 31, 2020.....	5
Combined Statement of Receipts, Disbursements, and Changes In Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types For the Year Ended December 31, 2019.....	11
Notes to the Financial Statements For the Year Ended December 31, 2019.....	12
Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2020.....	17
Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2020.....	18
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	19
Independent Auditor’s Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	21
Schedule of Findings.....	23
Schedule of Prior Audit Findings .....	25
Corrective Action Plan.....	26

**This page intentionally left blank.**



**INDEPENDENT AUDITOR'S REPORT**

Vinton County District Board of Health  
Vinton County  
31927 State Route 93  
McArthur, Ohio 45651

To the Board:

***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each governmental fund type as of and for the year ended December 31, 2020 and for each governmental fund type as of and for the year ended December 31, 2019, and related notes of the Vinton County District Board of Health, Vinton County, Ohio (the District).

***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 2 of the financial statements, the District prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the District does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2020 and 2019, and the respective changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type as of and for the year ended December 31, 2020 and for each governmental fund type as of and for the year ended December 31, 2019, and related notes of the District, in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

***Emphasis of Matter***

As discussed in Note 13 to the 2020 financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District. We did not modify our opinion regarding this matter.

***Other Matters***

Our audit was conducted to opine on the financial statements taken as a whole.

The Schedule of Expenditures of Federal Awards for the year ended December 31, 2020 presents additional analysis 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 and is not a required part of the financial statements.

The schedule is management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the financial statements. We subjected this schedule to the auditing procedures we applied to the financial statements. We also applied certain additional procedures, including comparing and reconciling the schedule directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, 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 financial statements taken as a whole.



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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 19, 2021, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on 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.

A handwritten signature in black ink that reads "BHM CPA Group". The letters are cursive and somewhat stylized.

BHM CPA Group, Inc.  
Piketon, Ohio  
August 19, 2021

**Vinton County District Board of Health**  
*Vinton County*  
*Combined Statement of Receipts, Disbursements*  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2020*

	<b>Governmental Fund Types</b>		<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	
<b>Cash Receipts</b>			
Charges for Services	\$ -	\$ 1,649,632	\$ 1,649,632
Fines, Licenses and Permits	69,227	41,643	110,870
Intergovernmental	449,619	886,161	1,335,780
Miscellaneous	52,365	-	52,365
<i>Total Cash Receipts</i>	<u>571,211</u>	<u>2,577,436</u>	<u>3,148,647</u>
<b>Cash Disbursements</b>			
Current:			
Health:			
Salaries	217,808	1,323,933	1,541,741
Fringe Benefits	57,002	295,289	352,291
Supplies	20,121	224,008	244,129
Intergovernmental Disbursements	7,993	-	7,993
Remittances to State	-	4,013	4,013
Contracts-Services	17,464	278,945	296,409
Travel	1,042	60,461	61,503
Utilities	-	17,906	17,906
Other	73,550	185,839	259,389
<i>Total Cash Disbursements</i>	<u>394,980</u>	<u>2,390,394</u>	<u>2,785,374</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>176,231</u>	<u>187,042</u>	<u>363,273</u>
<b>Other Financing Receipts (Disbursements)</b>			
Transfers In	5,000	8,418	13,418
Transfers Out	(8,418)	(5,000)	(13,418)
Advances In	71,409	144,614	216,023
Advances Out	(144,614)	(71,409)	(216,023)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(76,623)</u>	<u>76,623</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	99,608	263,665	363,273
<i>Fund Cash Balances, January 1</i>	<u>106,170</u>	<u>1,129,163</u>	<u>1,235,333</u>
<i>Fund Cash Balances, December 31</i>	<u>\$205,778</u>	<u>\$1,392,828</u>	<u>\$1,598,606</u>

*See accompanying notes to the basic financial statements*

# Vinton County District Board of Health

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2020*

---

## **Note 1 – Reporting Entity**

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

### ***Public Entity Risk Pools***

The District participates in the Public Entities Pool of Ohio (PEP). Note 7 to the financial statements provides additional information for this entity. 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**

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

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***

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:

***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:

***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.

***Coronavirus Response Supplemental Fund*** This fund receives Federal grant money to provide services in response to the COVID-19 pandemic.

## Vinton County District Board of Health

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2020*

---

### ***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 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 (D) permit.

### ***Budgetary Process***

The Ohio Revised Code requires the District to budget each fund annually.

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

***Estimated Resources*** Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. 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 canceled, and reappropriated in the subsequent year.

A summary of 2020 budgetary activity appears in Note 3.

### ***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.

### ***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.

### ***Fund Balance***

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:

Vinton County District Board of Health

Vinton County

Notes to the Financial Statements

For the Year Ended December 31, 2020

---

**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 11.

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2020, follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$520,200	\$576,211	\$56,011
Special Revenue	2,035,298	2,585,854	550,556
Total	<u>\$2,555,498</u>	<u>\$3,162,065</u>	<u>\$606,567</u>

**Vinton County District Board of Health**

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2020*

---

---

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$580,000	\$403,398	\$176,602
Special Revenue	2,654,198	2,395,394	258,804
Total	<u>\$3,234,198</u>	<u>\$2,798,792</u>	<u>\$435,406</u>

**Note 4 – Deposits and Investments**

As required by the Ohio Revised Code, the Vinton 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 5 – 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.

The County Commissioners serve as a special taxing authority for a special levy outside the ten-mill limitation to provide the District with sufficient funds for health programs. The levy generated \$309,663 in 2020. The financial statements present these amounts as intergovernmental receipts.

**Note 6 – Interfund Balances**

***Advances***

During 2020, the General Fund made an advance in the amount of \$31,270 to the WIC Fund, \$37,048 to MIECHV grant, \$1,596 to Drug Overdose grant, \$46,540 to Creating Healthy Communities grant, \$20,848 to Contact Tracing and \$7,312 to Moms Quit for Two to fund activities while awaiting grant funding. WIC fund repaid advances to the General Fund in the amount of \$30,597. There was also an advance repaid to the General Fund in the amounts of \$35,474 and \$5,338 from the MIECHV fund and Moms Quit for Two, respectively.

**Note 7 – Risk Management**

**Risk Pool Membership**

The District 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 District’s policy. The Pool covers the following risks:

**Vinton County District Board of Health**

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2020*

---

- 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>2020</u>
Cash and investments	\$ 40,318,971
Actuarial liabilities	\$14,111,510

**Note 8 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

The District's 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 District contributed an amount equaling 14 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2020.

**Note 9 – Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, that includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for members in the traditional pension plan and combined plan was 0 percent during calendar year 2020. The portion of employer contributions allocated to health care for members in the member-directed plan was 4.0 percent during calendar year 2020.

## **Vinton County District Board of Health**

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2020*

---

### **Note 10 – Contingent Liabilities**

Amounts grantor agencies pay to the District 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 11 – 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 facilities 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. These restricted or committed amounts in the special revenue funds would including the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

### **Note 12 – Change in Accounting Principle**

For 2020, the District has made changes to their cash basis reporting model. These changes include removing the fund balance classifications from the combined statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) – all governmental fund types.

These changes had no effect on the District's fund balances.

### **Note 13 – 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. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. In addition, the impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.



**Vinton County District Board of Health**  
*Vinton County*  
*Combined Statement of Receipts, Disbursements*  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2019*

	<b>Governmental Fund Types</b>		<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	
<b>Cash Receipts</b>			
Charges for Services	\$ -	\$ 1,515,725	\$ 1,515,725
Fines, Licenses and Permits	98,717	59,217	157,934
Intergovernmental	360,044	456,957	817,001
Miscellaneous	22,233	-	22,233
<i>Total Cash Receipts</i>	<u>480,994</u>	<u>2,031,899</u>	<u>2,512,893</u>
<b>Cash Disbursements</b>			
Current:			
Health:			
Salaries	290,430	1,138,152	1,428,582
Fringe Benefits	79,290	252,251	331,541
Supplies	32,596	87,441	120,037
Remittances to State	-	5,181	5,181
Contracts-Services	22,747	319,651	342,398
Travel	2,832	68,881	71,713
Utilities	7,673	10,145	17,818
Other	85,294	116,044	201,338
<i>Total Cash Disbursements</i>	<u>520,862</u>	<u>1,997,746</u>	<u>2,518,608</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(39,868)</u>	<u>34,153</u>	<u>(5,715)</u>
<b>Other Financing Receipts (Disbursements)</b>			
Transfers In	118,432	36,146	154,578
Transfers Out	(36,146)	(118,432)	(154,578)
Advances In	68,133	71,409	139,542
Advances Out	(71,409)	(68,133)	(139,542)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>79,010</u>	<u>(79,010)</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	39,142	(44,857)	(5,715)
<i>Fund Cash Balances, January 1</i>	<u>67,028</u>	<u>1,174,020</u>	<u>1,241,048</u>
<b>Fund Cash Balances, December 31</b>			
Restricted	-	17,491	17,491
Assigned	-	1,111,672	1,111,672
Unassigned	106,170	-	106,170
<i>Fund Cash Balances, December 31</i>	<u>\$106,170</u>	<u>\$1,129,163</u>	<u>\$1,235,333</u>

See accompanying notes to the basic financial statements.

## Vinton County District Board of Health

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2019*

---

### **Note 1 – Reporting Entity**

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

#### ***Public Entity Risk Pools***

The District participates in the Public Entities Pool of Ohio (PEP). Note 7 to the financial statements provides additional information for this entity. 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**

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

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***

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:

***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:

***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.

## Vinton County District Board of Health

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2019*

---

### ***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 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 (D) permit.

### ***Budgetary Process***

The Ohio Revised Code requires the District to budget each fund annually.

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

***Estimated Resources*** Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. 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 canceled, and reappropriated in the subsequent year.

A summary of 2019 budgetary activity appears in Note 3.

### ***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.

### ***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.

### ***Fund Balance***

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.

## Vinton County District Board of Health

Vinton County

Notes to the Financial Statements

For the Year Ended December 31, 2019

**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*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Board or a District official delegated that authority by resolution, or by State Statute.

**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.

### Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2019, follows:

2019 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$499,971	\$599,426	\$99,455
Special Revenue	2,035,298	2,068,045	32,747
Total	<u>\$2,535,269</u>	<u>\$2,667,471</u>	<u>\$132,202</u>

2019 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$557,008	\$557,008	\$0
Special Revenue	2,116,179	2,116,178	1
Total	<u>\$2,673,187</u>	<u>\$2,673,186</u>	<u>\$1</u>

## Vinton County District Board of Health

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2019*

---

### **Note 4 – Deposits and Investments**

As required by the Ohio Revised Code, the Vinton 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 5 – 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.

The County Commissioners serve as a special taxing authority for a special levy outside the ten-mill limitation to provide the District with sufficient funds for health programs. The levy generated \$246,137 in 2019. The financial statements present these amounts as intergovernmental receipts.

### **Note 6 – Interfund Balances**

During 2019, the General Fund made an advance in the amount of \$30,597 to the WIC Fund, \$35,474 to MIECHV grant and \$5,338 to Moms Quit for Two grant to fund activities while awaiting grant funding. WIC fund repaid advances to the General Fund in the amounts of \$33,553. There was also an advance repaid to the General Fund in the amount of \$34,580 from the MIECHV fund.

### **Note 7 – Risk Management**

#### **Risk Pool Membership**

The District 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 District'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

**Vinton County District Board of Health**

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2019*

---

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

	<u>2019</u>
Cash and investments	\$ 38,432,610
Actuarial liabilities	\$14,705,917

**Note 8 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

The District’s 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 District contributed an amount equaling 14 percent of participants’ gross salaries. The District has paid all contributions required through December 31, 2019.

**Note 9 – Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, that includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for members in the traditional pension plan and combined plan was 0 percent during calendar year 2019. The portion of employer contributions allocated to health care for members in the member-directed plan was 4.0 percent during calendar year 2019.

**Note 10 – Contingent Liabilities**

Amounts grantor agencies pay to the District 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.

**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY  
SCHEDULE EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Provided Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF Health and Human Services</b>				
<i>Passed Through Ohio Department of Health</i>				
Public Health Emergency Preparedness, 19-20	93.069	08210012PH1120	\$ -	\$ 37,631
Public Health Emergency Preparedness, 20-21	93.069	08210012PH1221	-	28,789
			-	66,420
Maternal, Infant, and Early Childhood Home Visiting Grant Program, 19-20	93.870	08210011MH0420	-	112,884
Maternal, Infant, and Early Childhood Home Visiting Grant Program, 20-21	93.870	08210011MH0521	-	37,048
			-	149,932
Injury Prevention and Control Research and State and Community Based Programs, 19-20	93.136	08210014DR0120	-	20,594
Injury Prevention and Control Research and State and Community Based Programs, 20-21	93.136	08210014DR0221	-	19,252
			-	39,846
Preventive Health and Health Services Block Grant	93.991	08210014CC0120	-	91,388
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response, 20-21	93.354	08210012CO0120	-	45,000
Total U.S. Department of Health and Human Services			-	<b>392,586</b>
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
<i>Passed Through Ohio Department of Health</i>				
Coronavirus Relief Fund	21.019	08210012CT0120	-	75,145
Coronavirus Relief Fund	21.019	08210012CO0121	-	215,110
			-	290,255
Total U.S. Department of the Treasury			-	<b>290,255</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed through Ohio Department of Health</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), 19-20	10.557	08210011WA1320	-	108,738
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), 20-21	10.557	08210011WA1421	-	31,270
			-	140,008
Total U.S. Department of Agriculture			-	<b>140,008</b>
<b>Total Receipts and Expenditures of Federal Awards</b>			<b>\$ -</b>	<b>\$ 822,849</b>

The accompanying notes are an integral part of this schedule.

**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Vinton County District Board of Health, Vinton County, Ohio (the District's) under programs of the federal government for the year ended December 31, 2020. The information on this 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.

**NOTE C – INDIRECT COST RATE**

The District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE D - 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.

**NOTE E - MEDICAID ADMINISTRATIVE CLAIMING (MAC)**

During the calendar year, the District received reimbursements passed through the Ohio Department of Health for the Medicaid program (CFDA #93.778) in the amount of \$205,960.68. These MAC reimbursements are for administrative costs by participating in a quarterly time study, and are considered to be earned state revenue. The MAC funding is based on time study results and calculated using a Medicaid Eligible Rate (MER) specific to the District. The underlying expenses are on a cost reimbursement basis and occurred in prior reporting periods and are not listed on the District's Schedule of Expenditures of Federal Awards.





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

Vinton County District Board of Health  
Vinton County  
31927 State Route 93  
McArthur, Ohio 45651

To the Board:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type as of and for the year ended December 31, 2020 and for each governmental fund type as of and for the year ended December 31, 2019, and related notes of the Vinton County District Board of Health, Vinton County, (the District) and have issued our report thereon dated August 19, 2021, wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the District's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the District's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency. We consider finding 2020-001 to be a significant deficiency.

***Compliance and Other Matters***

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the financial statements. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***District's Response to Findings***

The District's response to the finding identified in our audit is described in the accompanying schedule of findings and corrective action plan. We did not subject the District's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



BHM CPA Group, Inc.  
Piketon, Ohio  
August 19, 2021



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

Vinton County District Board of Health  
Vinton County  
31927 State Route 93  
McArthur, Ohio 45651

To the Board of Education:

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

We have audited Vinton County District Board of Health's (the District) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect Vinton County District Board of Health's major federal programs for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the District's major federal programs.

***Management's Responsibility***

The District's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to opine on the District's compliance for the District's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in 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). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the District's major programs. However, our audit does not provide a legal determination of the District's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Vinton County District Board of Health complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal programs for the year ended December 31, 2020.

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

The District's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the District's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the District's 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, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *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 federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement 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 first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



BHM CPA Group, Inc.  
Piketon, Ohio  
August 19, 2021

VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY

SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2020 AND 2019

**1. SUMMARY OF AUDITOR'S RESULTS**

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Program's Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.515(a)?	No
(d)(1)(vii)	Major Programs (list):	Coronavirus Relief Fund CFDA #21.019  Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) CFDA #10.557
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY

SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2020 AND 2019

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

**FINDING NUMBER 2020-001**

**Significant Deficiency – *Internal Controls related to financial reporting***

Sound financial reporting is the responsibility of the fiscal officer and governing board and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

As a result of the audit procedures performed, material and immaterial errors in the financial statements were identified. The following errors were noted in the financial statements and disclosures that required audit adjustment or reclassification:

- Other receipts
- Intergovernmental receipts
- Budgetary disclosures for 2019 and 2020 required corrections
- Postemployment benefit disclosures for 2019 and 2020 were not originally reported
- Risk management disclosures for 2019 and 2020 required corrections

To ensure the District's financial statements and notes to the financial statements are complete and accurate, we recommend that the Administrator review the correct line item to post receipts of the District. We also recommend that the Administrator utilize the most recent financial statement and footnote examples published on the Auditor of State's website to ensure that disclosures are accurate and complete.

**Client Response:** Funds will be properly classified as intergovernmental instead of "other" moving forward. The notes shell from the Auditor of State website will be downloaded after January 1 to ensure we are using the most up to date template to correct the errors in the disclosures. The budgetary disclosures will be corrected so that in the future no current balance is added.

**3. FINDINGS FOR FEDERAL AWARDS AND QUESTIONED COSTS**

**None**

VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY  
DECEMBER 31, 2020 AND 2019

SCHEDULE OF PRIOR AUDIT FINDINGS

---

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2018-001	Significant Deficiency – <i>Internal controls related to financial reporting</i>	No	Reissued as finding 2020-001

VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY

CORRECTIVE ACTION PLAN  
2 CFR § 200.515  
DECEMBER 31, 2020 AND 2019

---

**Corrective Action Plan for Finding 2020-001:**

**Finding Control Number: 2020-001**

**Summary of Finding:** Sound financial reporting is the responsibility of the fiscal officer and governing board and is essential to ensure the information provided to the readers of the financial statements is complete and accurate. As a result of the audit procedures performed, material and immaterial errors in the financial statements were identified.

**Corrective Action:** Funds will be properly classified as intergovernmental instead of “other” moving forward. The notes shell from the Auditor of State website will be downloaded after January 1 to ensure we are using the most up to date template to correct the errors in the disclosures. The budgetary disclosures will be corrected so that in the future no current balance is added.

**Contact Person:** The official responsible for completing the corrective action is listed below:

Janelle McManis  
Vinton County District Board of Health Administrator  
Phone: (740) 596-5233  
Email: [jmcm manis@vintonohhealth.org](mailto:jmcm manis@vintonohhealth.org)



# OHIO AUDITOR OF STATE KEITH FABER



**VINTON COUNTY DISTRICT BOARD OF HEALTH**

**VINTON 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 10/5/2021**

88 East Broad 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)