



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

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LOGAN COUNTY HEALTH DISTRICT  
LOGAN COUNTY

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023





65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

Board of Health  
Logan County Health District  
310 South Main Street  
Bellefontaine, Ohio 43311

We have reviewed the *Independent Auditor's Report* of the Logan County Health District, prepared by BHM CPA Group, Inc., for the audit period January 1, 2023 through December 31, 2024. 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 Logan County Health District is responsible for compliance with these laws and regulations.

KEITH FABER  
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

**August 03, 2025**

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**LOGAN COUNTY HEALTH DISTRICT  
LOGAN COUNTY**

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**INDEPENDENT AUDITOR'S REPORT**

Logan County Health District  
Logan County  
310 South Main Street  
Bellefontaine, Ohio 43311

To the Board:

***Report on the Audit of the Financial Statements***

***Unmodified and Adverse Opinions***

We have audited the financial statements of the Logan County Health District, Logan County, Ohio (the District), which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements.

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

In our opinion, the accompanying 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 years ended December 31, 2024 and 2023, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

***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* section of our report, the accompanying financial statements 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, 2024 and 2023, or the changes in financial position thereof for the years then ended.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 2 of the financial statements, the financial statements are prepared by District on the basis of 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 (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.



- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2025, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's 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 slightly slanted to the right.

BHM CPA Group, Inc.  
Portsmouth, Ohio  
June 25, 2025

**LOGAN COUNTY HEALTH DISTRICT  
LOGAN COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2024**

|   | General             | Special<br>Revenue | Totals<br>(Memorandum<br>Only) |
|---|---------------------|--------------------|--------------------------------|
| <b>Cash Receipts</b>                            |                     |                    |                                |
| Charges for Services                            | \$ 78,207           | \$ -               | \$ 78,207                      |
| Fines, Licenses and Permits                     | 217,855             | 412,580            | 630,435                        |
| Intergovernmental:                              |                     |                    |                                |
| Apportionments                                  | 525,000             | -                  | 525,000                        |
| Grants  | 148,659             | 780,224            | 928,883                        |
| Other   | 2,106               | 2,902              | 5,008                          |
| Total Cash Receipts                             | <u>971,827</u>      | <u>1,195,706</u>   | <u>2,167,533</u>               |
| <b>Cash Disbursements</b>                       |                     |                    |                                |
| Current:  |                     |                    |                                |
| Health:   |                     |                    |                                |
| Salaries  | 296,387             | 680,705            | 977,092                        |
| Medicare  | 3,961               | 9,817              | 13,778                         |
| Supplies  | 67,751              | 72,610             | 140,361                        |
| Remittances to State                            | 45,322              | 101,727            | 147,049                        |
| Equipment                                       | 29,511              | 755                | 30,266                         |
| Contracts - Service                             | 93,310              | 113,644            | 206,954                        |
| Contracts - Repair                              | 10,377              | -                  | 10,377                         |
| Property Insurance                              | 14,930              | -                  | 14,930                         |
| Education                                       | 5,256               | 2,555              | 7,811                          |
| Travel  | 13,051              | 31,201             | 44,252                         |
| Utilities and Rental                            | 5,507               | 8,568              | 14,075                         |
| Advertising and Printing                        | 3,150               | 16,797             | 19,947                         |
| Public Employee's Retirement                    | 34,255              | 107,878            | 142,133                        |
| Worker's Compensation                           | 5,542               | 9,115              | 14,657                         |
| Hospital/Life Insurance                         | 159,190             | 50,559             | 209,749                        |
| Other   | 7,565               | 15,495             | 23,060                         |
| Total Cash Disbursements                        | <u>795,065</u>      | <u>1,221,426</u>   | <u>2,016,491</u>               |
| Excess of Receipts Over (Under) Disbursements   | 176,762             | (25,720)           | 151,042                        |
| <b>Other Financing Receipts (Disbursements)</b> |                     |                    |                                |
| Reimbursements                                  | 38,658              | -                  | 38,658                         |
| Refunds   | (46)                | -                  | (46)                           |
| Total Other Financing Receipts (Disbursements)  | <u>38,612</u>       | <u>-</u>           | <u>38,612</u>                  |
| Net Change in Fund Cash Balances                | 215,374             | (25,720)           | 189,654                        |
| Fund Cash Balances, January 1                   | <u>1,722,939</u>    | <u>562,720</u>     | <u>2,285,659</u>               |
| Fund Cash Balances, December 31                 | <u>\$ 1,938,313</u> | <u>\$ 537,000</u>  | <u>\$ 2,475,313</u>            |

See accompanying notes to the financial statements.

**Logan County Health District**  
*Logan County, Ohio*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Logan County Health District, Logan 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 surveillance and investigations, immunization clinics, inspections, and public health nursing services, and the issuance of health-related licenses and permits, and maintenance of county birth and death records.

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:

***Covid Enhanced Operations Fund*** This fund accounts for general COVID-19 operations related to federal monies granted through the Ohio Department of Health.

***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 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 (C) permit.

**Logan County Health District**  
*Logan County, Ohio*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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***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. Unencumbered appropriations lapse at year end.

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

***Encumbrances*** The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2024 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. 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.

**Logan County Health District**  
*Logan County, Ohio*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**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, 2024, follows:

| 2024 Budgeted vs. Actual Receipts |                      |                     |                       |
|-----------------------------------|----------------------|---------------------|-----------------------|
| Fund Type                         | Budgeted<br>Receipts | Actual<br>Receipts  | Variance              |
| General                           | \$ 1,746,300         | \$ 1,010,485        | \$ (735,815)          |
| Special Revenue                   | 1,598,142            | 1,195,706           | (402,436)             |
| Total                             | <u>\$ 3,344,442</u>  | <u>\$ 2,206,191</u> | <u>\$ (1,138,251)</u> |

| 2024 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |                     |
|---|----------------------------|---------------------------|---------------------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance            |
| General   | \$ 1,936,233               | \$ 925,085                | \$ 1,011,148        |
| Special Revenue                                       | 1,782,759                  | 1,258,660                 | 524,099             |
| Total   | <u>\$ 3,718,992</u>        | <u>\$ 2,183,745</u>       | <u>\$ 1,535,247</u> |

**Note 4 – Deposits and Investments**

As required by the Ohio Revised Code, the Logan 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.

**Logan County Health District**  
*Logan County, Ohio*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**Note 6 – Risk Management**

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

The Pool reported the following summary of assets and liabilities as of December 31, 2023 (most recent available):

|              | 2023                 |
|--------------|----------------------|
| Assets       | \$ 67,306,752        |
| Liabilities  | (23,172,377)         |
| Net Position | <u>\$ 44,134,375</u> |

**Note 7 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

The District 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 14 percent of their gross salaries, and the District contributed an amount equaling 10 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2024.

**Note 8 – Postemployment Benefits**

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

**Logan County Health District**  
*Logan County, Ohio*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**Note 9 – 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 10 – Identification of Grants Received Through Ohio Department of Health**

Federal Entity: Department of Health and Human Services  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: Public Health Emergency Preparedness Program  
Federal CFDA#: 93.069  
Project Number : 04610012PH1324/14610012PH1425  
2024 Receipt Amount: \$ 71,556

Federal Entity: Department of Health and Human Services  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: Covid-19 Enhanced Operations  
Federal CFDA#: 93.323  
Project Number : 04610012EO0122/04610012EO0223  
2024 Receipt Amount: \$ 351,666

Federal Entity: Department of Health and Human Services  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: Public Health Workforce  
Federal CFDA#: 93.354/93.391/93.967  
Project Number : 04610012WF0122/04610012WF0123  
2024 Receipt Amount: \$ 60,090

Federal Entity: Not applicable  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: Tobacco Use and Prevention and Cessation  
Federal CFDA#: Am. Sub H.B. 110/5BXO and Am. Sub H.B. 33/5XBO  
Project Number : 04610014TU0124/04610014TU0125  
2024 Receipt Amount: \$ 56,350

Federal Entity: Department of Health and Human Services  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: Integrated Harm Reduction  
Federal CFDA#: 93.788  
Project Number : 04610014IH0123  
2024 Receipt Amount: \$ 135,000

**Logan County Health District**  
*Logan County, Ohio*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

Federal Entity: Department of Health and Human Services  
 Pass-Through Entity: Ohio Department of Health  
 Federal Grant: Innovative Approaches to STI Prevention  
 Federal CFDA#: 93.977  
 Project Number : 04610012II0124/04610012II0125  
 2024 Receipt Amount: \$ 45,000

Federal Entity: Department of Health and Human Services  
 Pass-Through Entity: Ohio Department of Health  
 Federal Grant: Injury Prevention – Falls Among Older Adults  
 Federal CFDA#: 93.991  
 Project Number : 080100141IF0624  
 2024 Receipt Amount: \$ 12,000

Federal Entity: Department of Health and Human Services  
 Pass-Through Entity: Ohio Department of Health  
 Federal Grant: Get Vaccinated Ohio – Public Health Initiative  
 Federal CFDA#: 93.268  
 Project Number : 07510012GV0220  
 2024 Receipt Amount: \$ 8,003

**Note 11 – Fund Balances**

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:

|                          | General<br>Fund | Special<br>Revenue<br>Funds | Total      |
|--------------------------|-----------------|-----------------------------|------------|
| Outstanding Encumbrances | \$ 129,974      | \$ 37,234                   | \$ 167,208 |

The fund balance of special revenue funds is either restricted or committed. These restricted and committed amounts in the special revenue funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.



**LOGAN COUNTY HEALTH DISTRICT  
LOGAN COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

|   | General             | Special<br>Revenue | Totals<br>(Memorandum<br>Only) |
|---|---------------------|--------------------|--------------------------------|
| <b>Cash Receipts</b>                            |                     |                    |                                |
| Charges for Services                            | \$ 61,715           | \$ -               | \$ 61,715                      |
| Fines, Licenses and Permits                     | 185,079             | 357,022            | 542,101                        |
| Intergovernmental:                              |                     |                    |                                |
| Apportionments                                  | 680,000             | -                  | 680,000                        |
| Grants  | 134,326             | 665,547            | 799,873                        |
| Other   | 2,230               | 2,365              | 4,595                          |
| Total Cash Receipts                             | <u>1,063,350</u>    | <u>1,024,934</u>   | <u>2,088,284</u>               |
| <b>Cash Disbursements</b>                       |                     |                    |                                |
| Current:  |                     |                    |                                |
| Health:   |                     |                    |                                |
| Salaries  | 442,281             | 466,175            | 908,456                        |
| Medicare  | 5,434               | 6,596              | 12,030                         |
| Supplies  | 35,427              | 22,781             | 58,208                         |
| Remittances to State                            | 47,412              | 98,191             | 145,603                        |
| Equipment                                       | 11,519              | 7,685              | 19,204                         |
| Contracts - Service                             | 87,792              | 161,507            | 249,299                        |
| Contracts - Repair                              | 5,317               | -                  | 5,317                          |
| Property Insurance                              | 6,378               | 6,358              | 12,736                         |
| Education                                       | 1,370               | 1,898              | 3,268                          |
| Travel  | 13,236              | 13,627             | 26,863                         |
| Utilities and Rental                            | 14,371              | 22,991             | 37,362                         |
| Advertising and Printing                        | 4,729               | 4,000              | 8,729                          |
| Public Employee's Retirement                    | 56,634              | 72,098             | 128,732                        |
| Worker's Compensation                           | 8,438               | 5,189              | 13,627                         |
| Hospital/Life Insurance                         | 81,503              | 52,983             | 134,486                        |
| Other   | 1,943               | 118,270            | 120,213                        |
| Debt Service:                                   |                     |                    |                                |
| Principal Retirement                            | 166,250             | -                  | 166,250                        |
| Total Cash Disbursements                        | <u>990,034</u>      | <u>1,060,349</u>   | <u>2,050,383</u>               |
| Excess of Receipts Over (Under) Disbursements   | 73,316              | (35,415)           | 37,901                         |
| <b>Other Financing Receipts (Disbursements)</b> |                     |                    |                                |
| Reimbursements                                  | 6,967               | -                  | 6,967                          |
| Refunds   | (110)               | (350)              | (460)                          |
| Total Other Financing Receipts (Disbursements)  | <u>6,857</u>        | <u>(350)</u>       | <u>6,507</u>                   |
| Net Change in Fund Cash Balances                | 80,173              | (35,765)           | 44,408                         |
| Fund Cash Balances, January 1                   | <u>1,642,766</u>    | <u>598,485</u>     | <u>2,241,251</u>               |
| Fund Cash Balances, December 31                 | <u>\$ 1,722,939</u> | <u>\$ 562,720</u>  | <u>\$ 2,285,659</u>            |

See accompanying notes to the financial statements.

**Logan County Health District**  
*Logan County, Ohio*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Logan County Health District, Logan 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 surveillance and investigations, immunization clinics, inspections, and public health nursing services, and the issuance of health-related licenses and permits, and maintenance of county birth and death records.

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:

***Sewage Treatment Fund*** This fund accounts for recording and permitting regulation oversight on septic systems in Logan County.

***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 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 (C) permit.

**Logan County Health District**  
*Logan County, Ohio*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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***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. Unencumbered appropriations lapse at year end.

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

***Encumbrances*** The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2023 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. 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.

**Logan County Health District**  
*Logan County, Ohio*  
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*For the Year Ended December 31, 2023*

**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, 2023, follows:

| 2023 Budgeted vs. Actual Receipts |                     |                     |                     |
|-----------------------------------|---------------------|---------------------|---------------------|
| Fund Type                         | Budgeted Receipts   | Actual Receipts     | Variance            |
| General                           | \$ 1,337,375        | \$ 1,070,317        | \$ (267,058)        |
| Special Revenue                   | 1,397,781           | 1,024,934           | (372,847)           |
| Total                             | <u>\$ 2,735,156</u> | <u>\$ 2,095,251</u> | <u>\$ (639,905)</u> |

| 2023 Budgeted vs. Actual Budgetary Basis Expenditures |                         |                        |                     |
|---|-------------------------|------------------------|---------------------|
| Fund Type   | Appropriation Authority | Budgetary Expenditures | Variance            |
| General   | \$ 1,729,165            | \$ 1,063,298           | \$ 665,867          |
| Special Revenue                                       | 1,587,619               | 1,103,599              | 484,020             |
| Total   | <u>\$ 3,316,784</u>     | <u>\$ 2,166,897</u>    | <u>\$ 1,149,887</u> |

**Note 4 – Deposits and Investments**

As required by the Ohio Revised Code, the Logan 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.

**Logan County Health District**  
*Logan County, Ohio*  
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*For the Year Ended December 31, 2023*

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**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.

**Note 6 – Risk Management**

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

The Pool reported the following summary of assets and liabilities as of December 31, 2023:

|              | 2023                 |
|--------------|----------------------|
| Assets       | \$ 67,306,752        |
| Liabilities  | (23,172,377)         |
| Net Position | <u>\$ 44,134,375</u> |

**Note 7 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

The District 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 14 percent of their gross salaries, and the District contributed an amount equaling 10 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2023.

**Logan County Health District**  
*Logan County, Ohio*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 8 – Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 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.

**Note 9 – 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 10 – Identification of Grants Received Through Ohio Department of Health**

|                      |  |
|----------------------|--|
| Federal Entity:      | Department of Health and Human Services      |
| Pass-Through Entity: | Ohio Department of Health                    |
| Federal Grant:       | Public Health Emergency Preparedness Program |
| Federal CFDA#:       | 93.069                                       |
| Project Number :     | 04610012PH1323/14610012PH1424                |
| 2023 Receipt Amount: | \$ 78,235                                    |

|                      |   |
|----------------------|---|
| Federal Entity:      | Department of Health and Human Services       |
| Pass-Through Entity: | Ohio Department of Health                     |
| Federal Grant:       | Integrated Naloxone Access and Infrastructure |
| Federal CFDA#:       | 93.788  |
| Project Number :     | 04610014IN0423/IN23GAP1                       |
| 2023 Receipt Amount: | \$ 83,250                                     |

|                      |   |
|----------------------|---|
| Federal Entity:      | Department of Health and Human Services |
| Pass-Through Entity: | Ohio Department of Health               |
| Federal Grant:       | Covid-19 Enhanced Operations            |
| Federal CFDA#:       | 93.323                                  |
| Project Number :     | 04610012EO0122/04610012EO0223           |
| 2023 Receipt Amount: | \$ 163,749                              |

|                      |   |
|----------------------|---|
| Federal Entity:      | Department of Health and Human Services |
| Pass-Through Entity: | Ohio Department of Health               |
| Federal Grant:       | COVID-19 Vaccination                    |
| Federal CFDA#:       | 93.268                                  |
| Project Number :     | 04610012CN0122                          |
| 2023 Receipt Amount: | \$ 22,744                               |

**Logan County Health District**  
*Logan County, Ohio*  
*Notes to the Financial Statements*  
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|                      |   |
|----------------------|---|
| Federal Entity:      | Department of Health and Human Services                         |
| Pass-Through Entity: | Ohio Department of Health                                       |
| Federal Grant:       | Public Health Workforce   |
| Federal CFDA#:       | 93.354/93.391/93.967  |
| Project Number :     | 04610012WF0122/04610012WF0123                                   |
| 2023 Receipt Amount: | \$ 92,503   |
|                      |   |
| Federal Entity:      | Not applicable  |
| Pass-Through Entity: | Ohio Department of Health                                       |
| Federal Grant:       | Tobacco Use and Prevention and Cessation                        |
| Federal CFDA#:       | Am. Sub H.B. 110/5BXO and Am. Sub H.B. 33/5XBO                  |
| Project Number :     | 04610014TU0123/04610014TU0124                                   |
| 2023 Receipt Amount: | \$ 22,000   |
|                      |   |
| Federal Entity:      | Department of Health and Human Services                         |
| Pass-Through Entity: | Ohio Department of Health                                       |
| Federal Grant:       | COVID-19 Detection and Mitigation in Congregate Living Settings |
| Federal CFDA#:       | 93.323  |
| Project Number :     | 04610012LV0123  |
| 2023 Receipt Amount: | \$ 110,000  |
|                      |   |
| Federal Entity:      | Department of Health and Human Services                         |
| Pass-Through Entity: | Ohio Department of Health                                       |
| Federal Grant:       | Healthy Eating and Active Lifestyle                             |
| Federal CFDA#:       | 93.439  |
| Project Number :     | none  |
| 2023 Receipt Amount: | \$ 6,000  |
|                      |   |
| Federal Entity:      | Department of Health and Human Services                         |
| Pass-Through Entity: | Ohio Department of Health                                       |
| Federal Grant:       | Integrated Harm Reduction                                       |
| Federal CFDA#:       | 93.788  |
| Project Number :     | 04610014IH0123  |
| 2023 Receipt Amount: | \$ 39,302   |
|                      |   |
| Federal Entity:      | Department of Health and Human Services                         |
| Pass-Through Entity: | Ohio Department of Health                                       |
| Federal Grant:       | Innovative Approaches to STI Prevention                         |
| Federal CFDA#:       | 93.977  |
| Project Number :     | 04610012II0124  |
| 2023 Receipt Amount: | \$ 20,000   |
|                      |   |
| Federal Entity:      | Department of Health and Human Services                         |
| Pass-Through Entity: | Ohio Department of Health                                       |
| Federal Grant:       | Get Vaccinated Ohio – Public Health Initiative                  |
| Federal CFDA#:       | 93.268  |
| Project Number :     | 07510012GV0220  |
| 2023 Receipt Amount: | \$ 16,484   |

**Logan County Health District**  
*Logan County, Ohio*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 11 – Fund Balances**

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:

|                          | <u>General<br/>Fund</u> | <u>Special<br/>Revenue<br/>Funds</u> | <u>Total</u> |
|--------------------------|-------------------------|--------------------------------------|--------------|
| Outstanding Encumbrances | \$ 73,154               | \$ 42,900                            | \$ 116,054   |

The fund balance of special revenue funds is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue funds would including the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

**Note 12 – Long-Term Obligation**

The change in the District's long-term obligations during 2023 were as follows:

|   | <u>Balance at<br/>1/1/2023</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance at<br/>12/31/2023</u> |
|---|--------------------------------|------------------|-------------------|----------------------------------|
| Building Purchase Loan with<br>Logan County Commissioners | \$ 166,250                     | \$ -             | \$ (166,250)      | \$ -                             |

On January 9, 2001, the Logan County Commissioners agreed to loan the funds necessary for the purchase of the District Board of Health office facility by the District. During 2023, the Commissioners agreed to forgiveness of the loan interest if the loan was paid in full by December 31, 2023, which the District did.





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

Logan County Health District  
Logan County  
310 South Main Street  
Bellefontaine, Ohio 43311

To the Board:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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 years ended December 31, 2024 and 2023, and the related notes to the financial statements of the Logan County Health District, Logan County, Ohio (The District) and have issued our report thereon dated June 25, 2025, wherein we noted the District followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "BHM CPA Group". The letters are cursive and slightly slanted to the right.

BHM CPA Group, Inc.  
Portsmouth, Ohio  
June 25, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**LOGAN COUNTY HEALTH DISTRICT**

**LOGAN 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 8/14/2025**

65 East State 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)